

EXHIBIT 1  
Case 22-465-RPH-S  
Eric Tingley, RPH

Eric Tingley, RPH

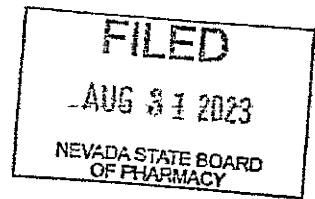
Seven Hills Dr. #3322

Pahrump, NV 89048

NIAA 22-465-RPH-S

*Unrecorded  
address*

9171 9690 0935 0279 1497 97



☐ MAILED  
8/31/23

*Standard  
1.83  
Antique  
9.49*

Eric Tingley, RPH

Seven Hills Dr. #3322

Henderson, NV 89052

NIAA 22-465-RPH-S

9171 9690 0935 0279 6475 45

☐ MAILED  
9/14/23  
*Undeliverable*



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Nevada State Board of Pharmacy  
985 Damonte Ranch Parkway Suite 206  
Reno, Nevada 89521

Return Service Requested

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05/14/23  
05/14/23 10:00  
05/14/23 04:00

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RETURN TO SENDER  
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UNABLE TO FORWARD  
RC: 89521488156 2104N768184-00307  
|||

Eric Tingley, RPH  
Seven Hills Dr. #3322  
Henderson, NV 89052

NVBP003

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FAQs &gt;

Tracking Number:

Remove X

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Your item has been delivered to the original sender at 12:25 pm on September 29, 2023 in RENO, NV 89521.

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RENO, NV 89521

September 29, 2023, 12:25 pm

[See All Tracking History](#)[What Do USPS Tracking Statuses Mean? \(https://faq.usps.com/s/article/Where-is-my-package\)](https://faq.usps.com/s/article/Where-is-my-package)

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**NOTES**

**Return Service Requested**

Eric Tingley, RPH  
 ■ Seven Hills Dr. #3322  
 Henderson, NV 89052

EXHIBIT 2  
Case 22-465-RPH-S  
Eric Tingley, RPH



# NEVADA STATE BOARD OF PHARMACY

985 Damonte Ranch Pkwy Suite 206, Reno, Nevada 89521

(775) 850-1440 • 1-800-364-2081 • FAX (775) 850-1444

Email: [Pharmacy@pharmacy.nv.gov](mailto:Pharmacy@pharmacy.nv.gov) • Web Page: [bop.nv.gov](http://bop.nv.gov)

November 1, 2023

Eric Tingley, RPH

Seven Hills Dr., #3322

Henderson, NV 89052

Re: Eric Tingley, RPH and Case No. 22-465-RPH-S

Dear Eric Tingley,

The hearing for case number 22-465-RPH-S has been scheduled for Wednesday, 12/6/2023 at 9:00:00 AM PST or soon thereafter at the following location:

Hilton Garden Inn  
7830 S Las Vegas Boulevard  
Las Vegas, NV

This is an in-person hearing; all respondents, witnesses and counsel must appear in person before the Board.

Pursuant to NRS 241.033 and 241.034, please be advised that the hearing is a public meeting, and the Board may, without further notice, take administrative action against you if the Board determines that such administrative action is warranted after considering your character, alleged misconduct, professional competence, or physical or mental health. The Board at its discretion may go into closed session to consider your character, alleged misconduct, professional competence, or physical or mental health. You may attend any closed session, have an attorney or other representative of your choosing present during any closed session, and present written evidence, provide testimony, and present witnesses relating to your character, alleged misconduct, professional competence, or physical or mental health during any closed session.

If you have any questions, please feel free to contact the board staff.

Sincerely,

Darlene Nases

Assistant Board Coordinator

[Teambc@pharmacy.nv.gov](mailto:Teambc@pharmacy.nv.gov)

9171 9690 0935 0279 8255 23

Nevada State Board of Pharmacy  
885 Damonte Ranch Parkway, Suite 208 • Reno, Nevada 89521

ADDRESS SERVICE REQUESTED

*Handwritten signature*

**CERTIFIED MAIL™**



9171 9690 0935 0279 8255 23

POSTAGE  
1/04/2023  
NET DUE \$008.53  
ZIP 89521  
041L12204892

Eric Tingley, RPH  
Seven Hills Dr., #3322  
Henderson, NV 89052

Re: Eric Tingley, RPH and Case No. 22-465-RPH-S

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RETURN TO SENDER  
ATTEMPTED - NOT KNOWN  
UNABLE TO FORWARD

BC: 89521488156

\*2941-05103-01-40



**USPS Tracking®**[FAQs >](#)

Tracking Number:

[Remove X](#)**9171969009350279825523**[Copy](#)[Add to Informed Delivery \(https://informedelivery.usps.com/\)](https://informedelivery.usps.com/)**Latest Update**

Your item has been delivered to the original sender at 12:39 pm on November 13, 2023 in RENO, NV 89521.

**Get More Out of USPS Tracking:****USPS Tracking Plus®****Delivered****Delivered, To Original Sender**

RENO, NV 89521

November 13, 2023, 12:39 pm

[See All Tracking History](#)

Feedback

**What Do USPS Tracking Statuses Mean? (<https://faq.usps.com/s/article/Where-is-my-package>)****Text & Email Updates****USPS Tracking Plus®****Product Information****See Less ^**

Track Another Package

Enter tracking or barcode numbers

BEFORE THE NEVADA STATE BOARD OF PHARMACY

NEVADA STATE BOARD OF PHARMACY,

Petitioner,

v.

SHARRON THOMPSON, M.D.,  
Certificate of Registration No. CS31142,

Respondent.

Case No. 21-183-CS-S

DECLARATION OF SHIRLEY  
HUNTING

I, Shirley Hunting, hereby state the following:

1. Pursuant to NRS 53.045, I have made this declaration at the request of Gregory L. Zunino, Senior General Counsel, for use in the above-entitled administrative action. I make this declaration for the purpose of authenticating Exhibits 1 and 2, attached hereto.

2. I am employed by the Nevada State Board of Pharmacy ("Board") as the supervisor of its Board Coordination team. In that capacity, I provide administrative support to the Board and the Board's staff, and I also serve as the Board's custodian of records.

3. I am knowledgeable about the Board's business processes and information systems as they pertain to the licensure and/or registration of persons who are subject to the Board's regulatory jurisdiction. I am also familiar with the use and operation of the Board's data management system and its processes for serving and filing accusations, notices of hearing, and related legal documents.

4. The Board maintains a searchable data management system that contains licensing information and records, including contact information, for the Board's licensees and registrants. Information and records are entered into the system in the regular course of the Board's business at or near the time by, or from information transmitted by persons with knowledge of such information and/or the contents of such records.

5. The Board also maintains an on-line portal through which the Board's licensees and registrants may obtain, renew, and/or update their licenses and/or registrations. This IT system generates a searchable record of all on-line transactions and stores it in the database. I am familiar with the operation of this system and the way in which the Board's registrants and licensees may access the system's portal to conduct business with the Board.

6. In addition to using the on-line portal, the Board's licensees and registrants may use email or regular mail to update their contact information on file with the Board.

7. I have searched the Board's database for information concerning Sharron Thompson, M.D., who holds Certificate of Registration No. CS31142. As of November 30, 2023, the contact information in the database lists Dr. Thompson's last-known address as 8930 W. Sunset Road #350, Las Vegas, Nevada 89148.

8. As of November 30, 2023, I have been unable to locate any notes or transactional records in the Board's IT system to indicate that Dr. Thompson attempted to update her contact information via the Board's on-line portal, via email, or through other means of communication.

9. Exhibit 1 is a true and correct copy of the accusation and notice of hearing for this case. Page 16 of Exhibit 1 is a certificate of service that bears my signature.

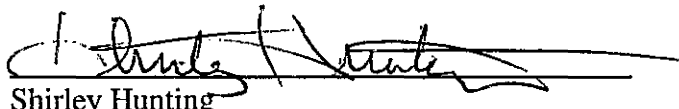
10. The certificate of service on Exhibit 1 accurately reflects that on August 15, 2023, I mailed copies of the associated accusation and notice of hearing to Sharron Thompson, M.D., at her last-known address on file with the Board. I mailed two copies to Dr. Thompson, one via Certified U.S. Mail and another via Standard U.S. Mail. Both copies were returned as undeliverable.

11. After Exhibit 1 was returned by the U.S. Postal Service as undeliverable, I searched public records in an effort to locate a current address for Dr. Thompson. Exhibit 2 contains true and correct copies of the public records that I searched and the additional mailings that I sent to addresses associated with Sharron Thompson, M.D.

12. As evidenced by Exhibit 2, I mailed copies of the accusation and notice of hearing for this case to addresses in San Diego, California, Atlanta, Georgia, and Decatur Georgia. To the best of my knowledge and belief, Dr. Thompson has not responded to these mailings.

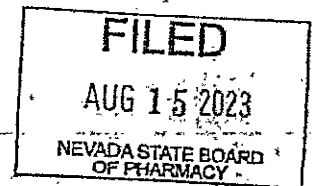
I, Shirley Hunting, declare under penalty of perjury that the foregoing is true and correct.

Executed this 30th day of November 2023.

A handwritten signature in black ink, appearing to read "Shirley Hunting", is written over a horizontal line.

Shirley Hunting  
Board Coordinator and Custodian of Records  
Nevada State Board of Pharmacy





State of Nevada Board of Pharmacy

GREGORY L. ZUNINO (4805)

Senior General Counsel – ext. 124

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BRETT KANDT (5384)

Of Counsel – ext. 134

[b.kandt@pharmacy.nv.gov](mailto:b.kandt@pharmacy.nv.gov)

985 Damonte Ranch Pkwy., #206

Reno, Nevada 89521

(775) 850-1440

**BEFORE THE NEVADA STATE BOARD OF PHARMACY**

**NEVADA STATE BOARD OF PHARMACY,**

**Petitioner,**

**v.**

**SHARRON THOMPSON, M.D.,  
Certificate of Registration No. CS31142,**

**Respondent.**

**CASE NO. 21-183-CS-S**

**NOTICE OF INTENDED ACTION  
AND ACCUSATION**

J. David Wuest, in his official capacity as Executive Secretary of the Nevada State Board of Pharmacy, files the following document that will serve as both a notice of intended action under NRS 233B.127(3) and an accusation under NRS 622A.300(1) and NRS 639.241.

**JURISDICTION**

1. The Nevada State Board of Pharmacy ("Board") has personal jurisdiction over Respondent Sharron Thompson, M.D. ("Thompson"), because Thompson holds a certificate of registration issued by the Board that authorizes her to prescribe controlled substances in Nevada. Thompson holds certificate of registration no. CS31142, which was issued by the Board pursuant to NRS 453.226 and NRS 453.231.

2. The Board has jurisdiction over the subject matter of this accusation because, at the time of the violations alleged herein, Thompson was engaged in the "practice of pharmacy" as that term is defined at NRS 639.0124.

### **FACTUAL ALLEGATIONS**

3. Thompson is a physician licensed by the Nevada Board of Medical Examiners to practice medicine in Nevada. In 2021, Thompson practiced medicine at the Las Vegas Comprehensive Pain Management Center ("LVCPMC"), located at 8930 West Sunset Road, Suite 350, in Las Vegas, Nevada.

4. At all times relevant to this accusation, Thompson was a "practitioner" as that term is defined at NRS 639.0125 and NRS 453.126.

5. In 2021, Thompson worked in partnership or association with, or was employed by David James Smith, M.D. ("Smith"), who then identified himself as the "Medical Director" of the LVCPMC.

6. Smith has never held a certificate of registration issued by the Board. Thompson has held her certificate of registration since December 15, 2020.

7. In 2019 and 2020, Smith held a financial interest in Direct Compounding and Outsourcing, LLC ("Direct Compounding"), which owned and operated a compounding pharmacy in Henderson, Nevada. In 2021, the Board revoked Direct Compounding's pharmacy license due to mismanagement and lack of drug security.

8. On information and belief, Smith relied upon Thompson to procure and prescribe any controlled substances that were administered or dispensed to patients of the LVCPMC.

9. On information and belief, Thompson permitted Smith to use Thompson's name and credentials to prescribe and/or dispense controlled substances to patients of the LVCPMC. On information and belief, Thompson did so by signing prescription blanks and then leaving them at the LVCPMC in an area where Smith could access them, complete the necessary information on the blank, and then transmit the completed prescriptions to pharmacies.

10. On information and belief, Thompson knew or should have known that Smith used Thompson's name and credentials to prescribe and/or dispense controlled substances to patients of the LVCPMC.

11. On September 2, 2021, agents from the Federal Bureau of Investigation searched and/or occupied the premises of the LVCPMC based on suspicions that Smith had over-prescribed fentanyl and other controlled substances. On information and belief, Smith has since been indicted by a federal grand jury in California on charges related to his prescribing activity. Smith is also the subject of pending disciplinary action by the Nevada Board of Medical Examiners.

12. Board Investigator Kenneth Scheuber accompanied federal agents as they searched and/or occupied the premises of the LVCPMC on September 2, 2021. While on the premises, Investigator Scheuber discovered prescription blanks that had ostensibly been signed by Thompson. Three signed prescription blanks contained no date, no patient information, and no drug information. A fourth signed prescription was dated and contained patient information, but it contained no drug information.

13. While on the premises of the LVCPMC, Investigator Scheuber photographed the areas where the LVCPMC stored dangerous drugs and controlled substances. Investigator Scheuber later asked Thompson to respond to his written questions about the storage and labeling of the dangerous drugs and controlled substances depicted in the photographs, some of which had been purchased from Direct Compounding.

14. In her written communications with Investigator Scheuber, Thompson admitted to a lack of familiarity with LVCPMC's practices and procedures concerning the procurement, storage, and disposal of dangerous drugs and controlled substances. Thompson stated that questions would be more appropriately directed to Smith.

15. While on the premises of the LVCPMC, Investigator Scheuber observed several vials and containers with labels indicating that their drug contents had been held beyond their expiration

dates. When asked about these expired drugs, Thompson could not explain why the expired drugs were commingled with other non-expired drugs, or why the expired drugs had not been destroyed.

16. According to their labels, the expired drugs at the LVCPMC included fentanyl, clonidine hydrochloride, baclofen, dexamethasone, and injectable vitamin solutions. Fentanyl is classified as a controlled substance under both state and federal law. *See* 21 C.F.R. § 1308.11; NAC 453.520(3). The others are "dangerous drugs" as that term is defined at NRS 454.201.

17. In her written statement dated March 27, 2023, Thompson generally acknowledged that the LVCPMC had improperly stored and/or had failed to label dangerous drugs and controlled substances. Thompson attributed blame to Smith and stated that she had terminated her employment with the LVCPMC.

18. Thompson admitted that she had signed prescription blanks before filling them out.

19. Between January 1, 2021, and September 2, 2021, Thompson commingled or allowed persons under her supervision to commingle expired drugs and controlled substances with non-expired drugs and controlled substances.

20. The expired and non-expired drugs and controlled substances were commingled in an area where LVCPMC maintained its stock of useable drugs and controlled substances.

21. Between January 1, 2021, and September 2, 2021, Thompson stored or allowed persons under her supervision to store unlabeled dangerous drugs and/or controlled substances in an area where LVCPMC maintained its stock of useable drugs and controlled substances. On information and belief, these dangerous drugs and/or controlled substances were "nonsterile compounded drug products" as that term is defined at NAC 639.6665.

22. When asked about the unlabeled drugs and/or controlled substances, Thompson could not identify them or confirm their origin.

23. Between January 1, 2021, and September 2, 2021, Thompson possessed at least 3 prescription blanks that she had signed before filling them out. During the same time frame, Thompson possessed at least 1 signed prescription that contained no drug information. This supports an inference

that Thompson planned to allow other persons at the LVCPMC, including Smith, to use her name and credentials to prescribe controlled substances in her absence.

24. As the holder of a certificate of registration issued by the Board, Thompson had a legal duty to understand and comply with Nevada's statutes and regulations governing the storage, labeling, prescribing, and dispensing of dangerous drugs and controlled substances.

#### APPLICABLE LAW

25. The Board may revoke or suspend the registration of any practitioner who has violated, attempted to violate, assisted, or abetted in the violation of, or conspired to violate any of the provisions of NRS chapter 639 or any state or federal law or regulation relating to drugs, the manufacture or distribution of drugs, or the practice of pharmacy. *See* NRS 639.210(12); NRS 453.231(1)(b); NRS 453.236(1)(e).

26. Additionally, the Board may revoke or suspend the registration of any practitioner who is guilty of unprofessional conduct or conduct contrary to the public interest. *See* NRS 639.210(4); NRS 453.231(1)(h); NRS 453.236(1)(e).

27. A practitioner's conduct is deemed unprofessional and contrary to the public interest if the person performs his or her duties as the holder of a license issued by the Board in an incompetent, unskillful, or negligent manner, or if the person aids or abets a person not licensed to practice pharmacy in Nevada. NAC 639.945(1)(i) and (j).

28. "Practice of pharmacy" includes, but is not limited to, the . . . [p]erformance or supervision of activities associated with manufacturing, compounding, labeling, dispensing and distributing of a drug, including the receipt, handling and storage of prescriptions and other confidential information relating to patients." NRS 639.0124(1)(a).

29. It is unlawful for a practitioner to dispense a controlled substance or dangerous drug in violation of any regulation adopted by the Board. *See* NRS 453.381(8); NRS 454.215; NRS 454.301. The term "dispense" includes the prescribing by a practitioner, administering, packaging, labeling, or

compounding necessary to prepare a substance for delivery to a patient. NRS 639.0065; NRS 453.056.

30. In lieu of revoking or suspending a practitioner's registration for violating the law or engaging in unprofessional conduct, the Board may impose fines as a disciplinary measure. *See* NRS 639.255; NAC 639.955.

31. It is unlawful for a practitioner to knowingly or intentionally "[p]ossess prescription blanks which have been signed before being filled out." NRS 453.331(1)(h).

32. It is unlawful for a practitioner to knowingly or intentionally "falsely make, alter, forge, utter, publish or pass, as genuine, any prescription for a controlled substance." NRS 453.331(1)(f).

33. A practitioner who maintains a stock of controlled substances and/or dangerous drugs must not commingle expired substances and unexpired substances in a storage area from which the substances are withdrawn from inventory for administering or dispensing to patients. NAC 639.050(2); NAC 639.473.

34. Any pharmacist who prepares nonsterile compounded drug products must label each product with "[t]he name of the final compounded drug product or the name of each active ingredient present in the nonsterile compounded drug product and, as appropriate, the concentration of each active ingredient in the final compounded drug product." NAC 639.6703(1)(a). A practitioner who procures, stores, administers, or dispenses an unlabeled nonsterile compounded drug product assists or abets in the violation by the pharmacist who failed to label that product.

### **COUNT ONE**

#### **Possession/Use of Signed Prescription Blanks**

35. Between January 1, 2021, and September 2, 2021, Thompson possessed at least 3 prescription blanks that she had signed before filling them out. During the same time frame, Thompson possessed at least 1 signed prescription that contained no drug information.

36. By knowingly possessing the signed prescription blanks as described above, Thompson violated NRS 453.331(1)(h). This is a violation of law for which the Board may impose administrative discipline. *See* NRS 639.210(12).

37. By possessing the signed prescription blanks as described above, Thompson performed her duties as the holder of a license issued by the Board in an incompetent, unskillful, or negligent manner. This is unprofessional conduct for which the Board may impose administrative discipline. *See* NRS 639.210(4); NAC 639.945(1)(i).

38. The Board may discipline Thompson based upon any one of the grounds stated above.

**COUNT TWO**  
**Assisting or Abetting the Unlicensed Practice of Pharmacy**

39. By knowingly possessing the signed prescription blanks as described above and then leaving them at the LVCPMC where Smith had access to them, Thompson assisted or abetted Thompson to falsely make or pass as genuine a prescription for a controlled substance. This is a violation of law for which the Board may impose administrative discipline. *See* NRS 453.331(1)(f); NRS 639.210(12).

40. By signing prescription blanks as described above and then leaving them at the LVCPMC where Smith had access to them, Thompson assisted or abetted Smith in the unlicensed practice of pharmacy. This is unprofessional conduct for which the Board may impose administrative discipline. *See* NRS 639.210(4); NAC 639.945(1)(j).

41. By signing prescription blanks as described above and then leaving them at the LVCPMC where Smith had access to them, Thompson performed her duties as the holder of a license issued by the Board in an incompetent, unskillful, or negligent manner. This is unprofessional conduct for which the Board may impose administrative discipline. *See* NRS 639.210(4); NAC 639.945(1)(i).

42. The Board may discipline Thompson based upon any one of the grounds stated above.

### COUNT THREE

#### Improper Storage of Dangerous Drugs and/or Controlled Substances

43. Between January 1, 2021, and September 2, 2021, Thompson stored or allowed persons under her supervision to store dangerous drugs and/or controlled substances in an area from which LVCPMC withdrew those drugs and/or controlled substances from inventory for administering or dispensing to patients.

44. Thompson commingled or allowed persons under her supervision to commingle the expired drugs and/or controlled substances and the unexpired drugs and/or controlled substances in an area where LVCPMC maintained its stock of useable drugs and controlled substances.

45. By commingling expired and unexpired drugs and/or controlled substances as described above, Thompson violated NAC 639.050(2) and/or NAC 639.473. This is a violation of law for which the Board may impose administrative discipline. *See* NRS 639.210(12).

46. By allowing persons under her supervision to commingle expired and unexpired drugs and/or controlled substances as described above, Thompson assisted or abetted in violation of NAC 639.050(2) and/or NAC 639.473. This is a violation of law for which the Board may impose administrative discipline. *See* NRS 639.210(12).

47. By engaging in the conduct described above, Thompson performed her duties as the holder of a license issued by the Board in an incompetent, unskillful, or negligent manner. This is unprofessional conduct for which the Board may impose administrative discipline. *See* NRS 639.210(4); NAC 639.945(1)(i).

48. The Board may discipline Thompson based upon any one of the grounds stated above.

### COUNT FOUR

#### Failure To Label Compounded Drug Product

49. Between January 1, 2021, and September 2, 2021, Thompson stored or allowed persons under her supervision to store unlabeled dangerous drugs and/or controlled substances in an area where LVCPMC maintained its stock of useable drugs and controlled substances. On information and belief,



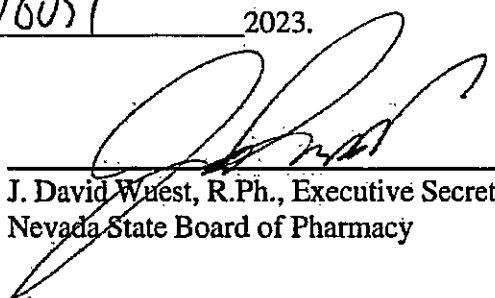
these dangerous drugs and/or controlled substances were "nonsterile compounded drug products" as that term is defined at NAC 639.6665.

50. By engaging in the conduct described above, Thompson assisted or abetted in violation of NAC 639.6703(1)(a) by the pharmacy and/or pharmacist who dispensed such nonsterile compounded drug products. This is a violation of law for which the Board may impose administrative discipline. *See* NRS 639.210(12); NRS 453.381(8).

51. By engaging in the conduct described above, Thompson performed her duties as the holder of a license issued by the Board in an incompetent, unskillful, or negligent manner. This is unprofessional conduct for which the Board may impose administrative discipline. *See* NRS 639.210(4); NAC 639.945(1)(i).

52. The Board may discipline Thompson based upon any one of the grounds stated above WHEREFORE it is requested that the Nevada State Board of Pharmacy take appropriate disciplinary action with respect to the certificate of registration of Respondent Shannon Thompson.

DATED this 15<sup>th</sup> day of AUGUST 2023.

  
\_\_\_\_\_  
J. David Wuest, R.Ph., Executive Secretary  
Nevada State Board of Pharmacy

### NOTICE TO RESPONDENT

You have the right to show the Nevada State Board of Pharmacy that your conduct, as alleged above, complies with all lawful requirements. NRS 233B.127(3). You have the right to a hearing before the Board to answer the Notice of Intended Action and Accusation and present evidence and argument on all issues involved, either personally or through counsel. NRS 233B.121; NRS 233B.127(3); NRS 622A.300(1) and (3). The hearing shall be conducted pursuant to NRS 639.241 through NRS 639.258. To be entitled to a hearing, you must complete and file two (2) copies of the Answer and Notice of Defense served herewith, to be received by the Board's Reno office located at 985 Damonte Ranch Parkway – Suite 206, Reno, Nevada 89521, within twenty (20) days of your receipt of this Notice of Intended Action and Accusation. NRS 622A.320; NRS 639.243. Your failure to timely file an Answer and Notice of Defense constitutes an admission of the charges and waiver of the right to a hearing. NRS 639.244. If you fail to appear at the hearing and the Board finds that you were given sufficient legal notice of the hearing, the Board may accept the allegations as true and may proceed to consider the case and render a decision. NRS 622A.350. A regulatory body may recover from a person reasonable attorney's fees and costs that are incurred by the regulatory body as a part of its investigative, administrative, and disciplinary proceedings against the person if the regulatory body finds that the person has violated any provision of this title. NRS 622.400(1).

BEFORE THE NEVADA STATE BOARD OF PHARMACY

NEVADA STATE BOARD OF PHARMACY,

CASE NO. 21-183-CS-S

Petitioner,

v.

SHARRON THOMPSON, M.D.,  
Certificate of Registration No. CS31142,

STATEMENT TO THE  
RESPONDENT AND  
NOTICE OF HEARING

Respondent.

TO THE RESPONDENT ABOVE-NAMED: PLEASE TAKE NOTICE THAT:

1. Pursuant to the authority and jurisdiction conferred upon the Nevada State Board of Pharmacy ("Board") by NRS 639.241 to NRS 639.2576, inclusive, and NRS chapter 233B and 622A, a Notice of Intended Action and Accusation ("Accusation") has been filed with the Board by the Petitioner, J. David Wuest, Executive Secretary for the Board, alleging grounds for imposition of disciplinary action by the Board against you.

2. A hearing on the Accusation filed against you has been scheduled before the Board for Wednesday, December 6, 2023, at 9:00 AM PST, or soon thereafter at the following location:

Hilton Garden Inn Las Vegas Strip South  
7830 Las Vegas Blvd  
Las Vegas, NV 89123

3. At the hearing, you have the right to show the Nevada State Board of Pharmacy that your conduct, as alleged above, complies with all lawful requirements. NRS 233B.127(3). At the hearing, you are entitled to present argument and evidence including witness testimony on all issues involved, either personally or through counsel. NRS 233B.121; NRS 233B.127(3); NRS 622A.300(1) and (3); NRS 639.241; NRS 639.246. To do so, you must complete, and file two (2) copies of the Answer and Notice of Defense served herewith, within twenty (20) days of your receipt of this Statement and Notice, and the Accusation. NRS 622A.320; NRS 639.243.

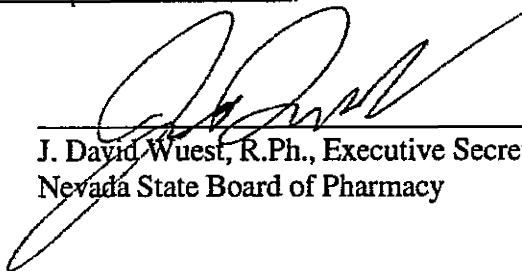
You may file your answer electronically by emailing a copy of your Answer and Notice of Defense to the Board's coordinating staff and its prosecuting attorney at the email addresses below:

Alternatively, you may file your Answer and Notice of Defense by mailing two (2) copies to Board's Reno office located at 985 Damonte Ranch Parkway – Suite 206, Reno, Nevada 89521. Upon receipt of your Answer and Notice of Defense, a file stamped copy will be returned to you.

4. Pursuant to NRS 241.033 and 241.034, please be advised that the hearing is a public meeting, and the Board may, without further notice, take administrative action against you if the Board determines that such administrative action is warranted after considering your character, alleged misconduct, professional competence, or physical or mental health. The Board at its discretion may go into closed session to consider your character, alleged misconduct, professional competence, or physical or mental health. You may attend any closed session, have an attorney or other representative of your choosing present during any closed session, and present written evidence, provide testimony, and present witnesses relating to your character, alleged misconduct, professional competence, or physical or mental health during any closed session.

5. Your failure to timely file an Answer and Notice of Defense constitutes an admission of the charges and waiver of the right to a hearing. NRS 639.244. If you fail to appear at the hearing and the Board finds that you were given sufficient legal notice of the hearing, the Board may accept the allegations as true and may proceed to consider the case and render a decision. NRS 622A.350.

DATED this 15<sup>th</sup> day of AUGUST, 2023.



J. David Wuest, R.Ph., Executive Secretary  
Nevada State Board of Pharmacy

BEFORE THE NEVADA STATE BOARD OF PHARMACY

NEVADA STATE BOARD OF PHARMACY,

Petitioner,

v.

SHARRON THOMPSON, M.D.,  
Certificate of Registration No. CS31142,

Respondent.

CASE NO. 21-183-CS-S

ANSWER AND NOTICE  
OF DEFENSE

Respondent above named, in answer to the Notice of Intended Action and Accusation filed in the above-entitled matter before the Nevada State Board of Pharmacy, declares:

1. That his/her objection to the Notice of Intended Action and Accusation as being incomplete or failing to state clearly the charges against him/her, is hereby interposed on the following grounds: (State specific objections or insert "none").

2. That, in answer to the Notice of Intended Action and Accusation, he/she admits, denies and alleges as follows:

I hereby declare, under penalty of perjury, that the foregoing Answer and Notice of Defense, and all facts therein stated, are true and correct to the best of my knowledge.

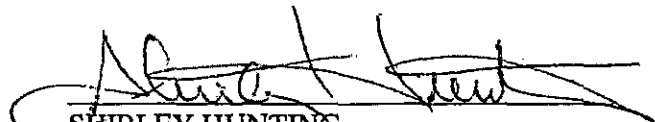
DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
**SHARRON THOMPSON, M.D.**

CERTIFICATE OF SERVICE

I certify that I am an employee of the Nevada State Board of Pharmacy, and that on this 15<sup>th</sup> day of August 2023, I served a true and correct copy of the foregoing document by Certified U.S. Mail and Standard U.S. Mail to the following:

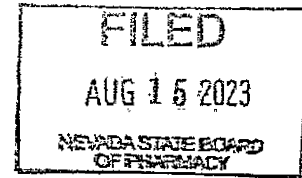
Sharron Thompson, MD  
8930 W. Sunset Rd. #350  
Las Vegas, NV 89148

  
SHIRLEY HUNTING

Sharron Thompson, MD  
Pullman St. SW #139  
Atlanta, GA 30312  
NIAA 21-183-CS-S

9171 9690 0935 0279 6478 42

*Returned*



Sharron Thompson, MD  
Pinehurst St.  
Decatur, GA 30030  
NIAA 21-183-CS-S

9171 9690 0935 0279 6478 35

*Delivered*

☐ **MAILED**  
9/28/23  
Certified = 9.73  
Standard = 1.85

☐ **MAILED**  
9/28/23  
Certified = 9.73  
Standard = 1.85



USPS Tracking®

FAQs &gt;

Tracking Number:

Remove X

**9171969009350279647835**

Copy

Add to Informed Delivery (<https://informedelivery.usps.com/>)**Latest Update**

Your item was delivered to an individual at the address at 2:02 pm on October 6, 2023 in DECATUR, GA 30030.

Get More Out of USPS Tracking:

USPS Tracking Plus®

Feedback

**Delivered**

Delivered, Left with Individual

DECATUR, GA 30030

October 6, 2023, 2:02 pm

[See All Tracking History](#)What Do USPS Tracking Statuses Mean? (<https://faq.usps.com/s/article/Where-is-my-package>)

Text &amp; Email Updates



USPS Tracking Plus®



Product Information



See Less ^

Track Another Package

Enter tracking or barcode numbers

NBOP019

Nevada State Board of Pharmacy  
985 Damonite Ranch Parkway Suite 206  
Reno, Nevada 89521



9171 9690 0935 0279 6478 35

Return Service Requested

no post  
09/28/2023  
USPS 09/28/2023 \$0

U.S. MAIL  
FIRST CLASS PERMIT NO. 1000 RENO, NV

Recipient not  
at this address

Return to Sender

NBOP020

Sharron Thompson, MD  
Pinehurst St.  
Decatur, GA 30030

Nevada State Board of Pharmacy  
985 Damonite Ranch Parkway Suite 206  
Reno, Nevada 89521

Return Service Requested

*Return to Sender  
Recipient not  
at this address*

Sharron Thompson, MD  
Pinehurst St.  
Decatur, GA 30030

NBOP021

REGISTERED MAIL - NOT KNOWN

Nevada State Board of Pharmacy  
985 Damonte Ranch Parkway Suite 206  
Reno, Nevada 89521

Return Service Requested



9171 9690 0935 0279 6478 42

ncap0007  
09/28/2023  
10/07/2023



BC

10/7/23

NBOP022

ANK  
10/10/23

(Sharron Thompson, MD)  
Pullman St. SW #139  
Atlanta, GA 30312

## Dr. Sharron L. Thompson, MD

Directions

Save

Doctor in Atlanta, Georgia

**Address:** Pulliam St SW #139, Atlanta, GA 30312

**Phone:** (619) \_\_\_\_\_

**Licensee Details**

Please see below for details for the licensee you selected.

Name: Sharron Lotes Thompson

Designation: MD

Lic #: 39965

Profession: Physician

Subtype: Full

Status: Lapsed

Issued: 4/6/1995

Expires: 8/31/2017

**Specialties**

Physical Medicine Rehabilitation

Y

**Disclaimer:** Please note that many valid certifying specialty boards do not participate in the American Board of Medical Specialties (1-866-ASK-ABMS or www.abms.org) and actual verification of a physician's board certification is best accomplished by contacting the individual certifying specialty board.

**Practice Address**

Street Address: Pinehurst St.  
DECATUR GA 30030

County: DeKalb

Country: United States

**Related Licenses****Public Documents**

No public documents to display

**Physician Profile**

**Disclaimer:** This information has been provided by the physician and has not been verified by the Board. The Patient Right to Know Act requires physicians licensed to practice in the State of Georgia to provide certain information to the Board that is to be made available to the public. The Board relies upon information provided by the physicians to be true and correct, as required by statute. It is an act of unprofessional conduct for a licensee to provide erroneous information to the Board. The Board makes no warranty or guarantee concerning the accuracy or completeness of physician profiles.

For sections where there is no data, the Physician has not provided any information pertaining to that section.

Date of Practice Information Last Update

**Final Disciplinary Action**

Agency Name	Discipline Date	Violation Description	Action Taken	Agency Description
-------------	-----------------	-----------------------	--------------	--------------------

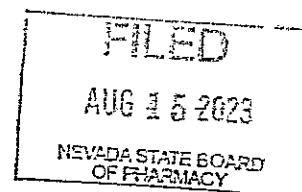
**Initial Licensure**

Initial License State	Initial License Issue Date	Medical Practice Coverage

Sharron Thompson, MD  
8930 W. Sunset Rd. #350  
Las Vegas, NV 89148  
NIAA 21-183-CS-S

9171 9690 0935 0279 1496 36

*returned*



☐ **MAILED**  
8/15/23

*Certified 9.93*  
*Standard 1.83*

Sharron Thompson, MD  
Camino Del Rio S. Ste. 200  
San Diego, CA 92108-4033  
NIAA 21-183-CS-S

9171 9690 0935 0279 1497 66

*returned*

☐ **MAILED**  
8/31/23



9171 9690 0935 0279 1496 36

Nevada State Board of Pharmacy  
985 Damonte Ranch Parkway Suite 206  
Reno, Nevada 89521

Return Service Requested

*ANIC*

*[Handwritten signature]*

NBOP026

-R-T-S- 891482244-1N 08/24/23

RETURN TO SENDER  
UNABLE TO FORWARD  
UNABLE TO FORWARD  
RETURN TO SENDER

Sharron Thompson, MD  
8930 W. Sunset Rd. #350  
Las Vegas, NV 89148





Tracking Number:

Remove X

**9171969009350279149766**

Copy

Add to Informed Delivery (<https://informedelivery.usps.com/>)

## Latest Update

Your item could not be delivered on September 25, 2023 at 5:58 pm in SAN DIEGO, CA 92111. It was held for the required number of days and is being returned to the sender.

### Get More Out of USPS Tracking:

**USPS Tracking Plus®**

#### Alert

**Unclaimed/Being Returned to Sender**

SAN DIEGO, CA 92111

September 25, 2023, 5:58 pm

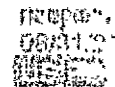
**Reminder to Schedule Redelivery of your item**

September 11, 2023

**See All Tracking History**

Feedback

**What Do USPS Tracking Statuses Mean? (<https://faq.usps.com/s/article/Where-is-my-package>)****Text & Email Updates****USPS Tracking Plus®****Product Information****See Less**

[illegible]

9171 9690 0935 0279 1497 66

Figure 1

RETURN TO SENDER  
UNCLAIMED  
UNABLE TO FORWARD

*(The following information was obtained from a review of records maintained by the Department of Health Services regarding communicable diseases.)*

Sharron Thompson, MD  
Camino Del Rio S. Ste. 200  
San Diego, CA 92108-4033

~~2/2/20~~

da of Pharmacy  
Parkway Suite 206  
da 89521

Requested

USPS MAIL PERMIT NO. 1000 SAN DIEGO, CA 92108-4033  
USPS MAIL PERMIT NO. 1000 SAN DIEGO, CA 92108-4033  
\$001.83



ZIP CODE

NBOP029

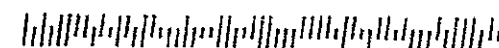
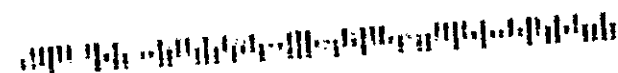
Sharron Thompson, MD  
Camino Del Rio S. Ste. 200  
San Diego, CA 92108-4033

no longer  
at this  
address

-R-T-S- 921085206-1N

10/10/23

RETURN TO SENDER  
UNABLE TO FORWARD  
UNABLE TO FORWARD  
RETURN TO SENDER



# MEDICAL BOARD OF CALIFORNIA

## LICENSING DETAILS FOR: G 55454

NAME: THOMPSON, SHARRON L

LICENSE TYPE: PHYSICIAN AND SURGEON G

PRIMARY STATUS: LICENSE RENEWED & CURRENT

SCHOOL NAME: UMDNJ ROBERT WOOD JOHNSON MEDICAL SCHOOL

GRADUATION YEAR: 1981

### ADDRESS OF RECORD

3 CAMINO DEL RIO S STE 200  
SAN DIEGO CA 92108-4033  
SAN DIEGO COUNTY

ISSUANCE DATE

JULY 23, 1985

EXPIRATION DATE

AUGUST 31, 2024

CURRENT DATE / TIME

SEPTEMBER 28, 2023  
7:45:15 AM

## PUBLIC RECORD ACTIONS

- › ADMINISTRATIVE DISCIPLINARY ACTIONS (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › COURT ORDER (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › MISDEMEANOR CONVICTION (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › PROBATIONARY LICENSE (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › FELONY CONVICTION (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › MALPRACTICE JUDGMENT (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › HOSPITAL DISCIPLINARY ACTION (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › LICENSE ISSUED WITH PUBLIC LETTER OF REPRIMAND (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › ADMINISTRATIVE CITATION ISSUED (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › ADMINISTRATIVE ACTION TAKEN BY OTHER STATE OR FEDERAL GOVERNMENT (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › ARBITRATION AWARD (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)
- › MALPRACTICE SETTLEMENTS (NO INFORMATION TO MEET THE CRITERIA FOR POSTING)

## PUBLIC DOCUMENTS

- › DOCUMENTS (NO RECORDS)

## SURVEY INFORMATION

THE FOLLOWING INFORMATION IS SELF-REPORTED BY THE LICENSEE AND HAS NOT BEEN VERIFIED BY THE BOARD.

# Exhibit 1

Morgan A. Towler, PTT  
S. Nellis Blvd., #2090  
Las Vegas, NV 89121  
NIAA 23-424-PTT-S

FILED

OCT 20 2023

NEVADA STATE BOARD  
OF PHARMACY

9171 9690 0935 0279 8257 14



MAILED

10/24/23

Standard Mail =  
1.83

Certified Mail =  
9.93

## USPS Tracking®

FAQs &gt;

Tracking Number:

Remove X

**9171969009350279825714**[Copy](#)[Schedule a Redelivery \(https://tools.usps.com/redelivery.htm\)](https://tools.usps.com/redelivery.htm)**Latest Update**

We attempted to deliver your item at 2:51 pm on October 26, 2023 in LAS VEGAS, NV 89121 and a notice was left because an authorized recipient was not available. You may arrange redelivery by using the Schedule a Redelivery feature on this page or may pick up the item at the Post Office indicated on the notice beginning October 27, 2023. If this item is unclaimed by November 10, 2023 then it will be returned to sender.

Feedback

**Get More Out of USPS Tracking:****USPS Tracking Plus®****Delivery Attempt: Action Needed****Notice Left (No Authorized Recipient Available)**

LAS VEGAS, NV 89121

October 26, 2023, 2:51 pm

**Departed USPS Regional Facility**

LAS VEGAS NV DISTRIBUTION CENTER

October 26, 2023, 1:17 am

**See All Tracking History****What Do USPS Tracking Statuses Mean? (<https://faq.usps.com/s/article/Where-is-my-package>)****Text & Email Updates****Schedule Redelivery**

# Exhibit 2





# NEVADA STATE BOARD OF PHARMACY

985 Damonte Ranch Pkwy Suite 206, Reno, Nevada 89521

(775) 850-1440 • 1-800-364-2081 • FAX (775) 850-1444

Email: [Pharmacy@pharmacy.nv.gov](mailto:Pharmacy@pharmacy.nv.gov) • Web Page: [bop.nv.gov](http://bop.nv.gov)

November 1, 2023

Morgan A. Towler, PTT  
[REDACTED] S. Nellis Blvd., #2090  
Las Vegas, NV 89121

Re: Morgan A. Towler, PTT and Case No. 23-424-PTT-S

Dear Morgan Towler,

The hearing for case number 23-424-PTT-S has been scheduled for Wednesday, 12/6/2023 at 9:00:00 AM PST or soon thereafter at the following location:

Hilton Garden Inn  
7830 S Las Vegas Boulevard  
Las Vegas, NV

This is an in-person hearing; all respondents, witnesses and counsel must appear in person before the Board.

Pursuant to NRS 241.033 and 241.034, please be advised that the hearing is a public meeting, and the Board may, without further notice, take administrative action against you if the Board determines that such administrative action is warranted after considering your character, alleged misconduct, professional competence, or physical or mental health. The Board at its discretion may go into closed session to consider your character, alleged misconduct, professional competence, or physical or mental health. You may attend any closed session, have an attorney or other representative of your choosing present during any closed session, and present written evidence, provide testimony, and present witnesses relating to your character, alleged misconduct, professional competence, or physical or mental health during any closed session.

If you have any questions, please feel free to contact the board staff.

Sincerely,

Darlene Nases  
Assistant Board Coordinator  
[Teambc@pharmacy.nv.gov](mailto:Teambc@pharmacy.nv.gov)

9171 9690 0935 0279 8255 30

Back To Dashboard

## Renewal Application Pharmacist

Application Fee : \$200.00  
Convenience Fee : \$10.00  
License Number : 15290  
License Type : Pharmacist  
New Expiration Date : 10/31/2025

### Renewal Type

Please confirm the status that you are renewing before moving to the next section.

☒ Active

☐ Inactive

[Proceed to Renew](#)

### Personal Information

First Name :

Middle (initial only) :

Last Name :

License # :

If you make an unnecessary change to your address, it will delay the processing of your renewal. Only make the change if it is a true address change. Example: Do not add punctuation or change St to Street.

#### Practice Address :

Name/Practice Name/DBA :

Military Address : ☐

Street :

Country :

City :

State :

Zip :

Practice Phone :

Practice Fax :

☐ Select if the Practice Address is your mailing address

The address you select as the mailing address will be shown on the certificate

#### Home Address :

Military Address : ☐

Street :

Country :

City :

State :

Zip :

Home Phone :

Cell Phone :

Email Address :

Fax :

☒ Select if the Home Address is your mailing address

The address you select as the mailing address will be shown on the certificate

Sex :

Practice License Number :

Specialty :

**Nevada Business License Information - Check appropriate answer**

- ☒ I DO NOT have a Nevada Business license number.
- ☐ I HAVE APPLIED for a Nevada Business License with the Nevada Secretary of State in Compliance with provisions of NRS Chapter 76 and my application is pending.
- ☐ I have a Nevada Business License number assigned by the Secretary of State in compliance with the provisions of NRS Chapter 76789066.

Name on Business License :

Business License # :

**Child Support Information - Check appropriate answer**

- ☒ I am NOT SUBJECT to a court order for the support of a child.
- ☐ I am SUBJECT to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.
- ☐ I am SUBJECT to a court order for the support of one or more children and am NOT in compliance with the order or am NOT in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount pursuant to the order.

**Military Service Information**

Have you ever served on active duty in the Armed Forces of the United States and separated from such service under condition other than dishonorable ☐ Yes ☒ No

Have you ever been assigned to duty for minimum of 6 continuous years in National Guard or a reserve component of the Armed Forces of the United States and separated from such service under conditions other than dishonorable ☐ Yes ☒ No

Have you ever served the Commissioned Corp of the United States Public Service or the Commissioned Corp of the National Oceanic and Atmospheric Administration of the United States in the capacity of the commissioned officer while on active duty in defense of the United States and separated from such service under conditions other than dishonorable? ☐ Yes ☒ No

### Legal Information

1. Since your last renewal or recent licensure have you been diagnosed or treated for any mental illness, including alcohol or substance abuse, or Physical condition that would impair your ability to perform the essential functions of your license? ☐ Yes ☒ No
2. Since your last renewal or recent licensure have you been charged, arrested or convicted of a felony or misdemeanor in any state? ☐ Yes ☒ No
3. Since your last renewal or recent licensure have you been the subject of a board citation or an administrative action whether completed or pending in any state? ☐ Yes ☒ No
4. Since your last renewal or recent licensure have you had your license subjected to any discipline for violation of pharmacy or drug laws in any state? ☒ Yes ☐ No

Probation from CA Board of Pharmacy from 2022 to 2025 (Case # AC6694)

Document Name	Document Type	Date	Link	Action
---------------	---------------	------	------	--------

No Record Found

Document Name:

Document Type:

Document:

Drop file here to upload or click here to browse and select file(s) to upload.

Only PDF files are allowed

Sno	Name	Action
1	Stipulated Settlement Tooraj Bereliani 2-20-2022.pdf	

[Click here to complete Upload](#) [Cancel](#)

#### Board Administrative Action :

State:

Date:

Case #:

#### Criminal Action :

State:

Date:

Case #:

County:

Court:

### CE Hours

Active ☒ By checking this box you certify you have completed ALL required CE Hours due for the 2021/2023 Renewal period, (Dated from Nov. 1, 2021 – Oct. 31, 2023; 1.25hrs per mo.). The exemption period is 2yrs after graduation only

### Acknowledgement and Declaration

I understand that it is a violation of Nevada law to falsify this application, and sanctions may be imposed for fraud or misrepresentation. I affirm that I have read this application and the statements made are true and correct. I understand and will comply with the guidelines of the Centers for Disease Control and Prevention concerning the prevention of transmission of infectious agents through safe injection practices. I understand that NRS 432B.220 requires that if, in my professional capacity, I know or have reason to believe that a child has been abused or neglected, I am mandated to report the abuse/neglect to an agency which provides child welfare services or to a local law enforcement agency.

Signature:

Date Of Application:

Please type only the First and Last Name that are listed at the top of the page.

### Fee Detail(s)

The fees for license renewal are NON REFUNDABLE. Please ensure the accuracy of your information.

Description	Fee Type	Fee
Renewal Period from 11/1/2023 to 10/31/2025	License Renewal Fee	\$200.00
	Convenience Fee	\$10.00
	Late Fee	\$0.00
	<b>Total :</b>	<b>\$210.00</b>



Back To Dashboard

## Renewal Application Pharmacist

Application Fee : \$200.00  
Convenience Fee : \$10.00  
License Number : 16905  
License Type : Pharmacist  
New Expiration Date : 10/31/2025

### Renewal Type

Please confirm the status that you are renewing before moving to the next section.

☒ Active

☐ Inactive

[Proceed to Renew](#)

### Personal Information

First Name : Morns

Middle (initial only) :

Last Name : Ghadishah

License # : 16905

If you make an unnecessary change to your address, it will delay the processing of your renewal. Only make the change if it is a true address change. Example: Do not add punctuation or change St to Street.

#### Practice Address :

Name/Practice Name/DBA :

Military Address : ☐

Street :

Country : United States

City : BEVERLY HILLS

State : California

Zip : 90211

Practice Phone : (XXX) XXX-XXXX

Practice Fax : (XXX) XXX-XXXX

☐ Select if the Practice Address is your mailing address

The address you select as the mailing address will be shown on the certificate

#### Home Address :

Military Address : ☐

Street :

Country : United States

City : BEVERLY HILLS

State : California

Zip : 90211

Home Phone : (XXX) XXX-XXXX

Cell Phone : (XXX) XXX-XXXX

Email Address : (XXX) XXX-XXXX

Fax : (XXX) XXX-XXXX

☒ Select if the Home Address is your mailing address

The address you select as the mailing address will be shown on the certificate

Sex : Male

Practice License Number :

Specialty :

**Nevada Business License Information - Check appropriate answer**

- ☒ I DO NOT have a Nevada Business license number.
- ☐ I HAVE APPLIED for a Nevada Business License with the Nevada Secretary of State in Compliance with provisions of NRS Chapter 76 and my application is pending.
- ☐ I have a Nevada Business License number assigned by the Secretary of State in compliance with the provisions of NRS Chapter 76789066.

Name on Business License :

Business License # :

**Child Support Information - Check appropriate answer**

- ☒ I am NOT SUBJECT to a court order for the support of a child.
- ☐ I am SUBJECT to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.
- ☐ I am SUBJECT to a court order for the support of one or more children and am NOT in compliance with the order or am NOT in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount pursuant to the order.

**Military Service Information**

Have you ever served on active duty in the Armed Forces of the United States and separated from such service under condition other than dishonorable

☐ Yes ☒ No

Have you ever been assigned to duty for minimum of 6 continuous years in National Guard or a reserve component of the Armed Forces of the United States and separated from such service under conditions other than dishonorable

☐ Yes ☒ No

Have you ever served the Commissioned Corp of the United States Public Service or the Commissioned Corp of the National Oceanic and Atmospheric Administration of the United States in the capacity of the commissioned officer while on active duty in defense of the United States and separated from such service under conditions other than dishonorable?

☐ Yes ☒ No

## Legal Information

1. Since your last renewal or recent licensure have you been diagnosed or treated for any mental illness, including alcohol or substance abuse, or Physical condition that would impair your ability to perform the essential functions of your license? ☐ Yes ☒ No
2. Since your last renewal or recent licensure have you been charged, arrested or convicted of a felony or misdemeanor in any state? ☐ Yes ☒ No
3. Since your last renewal or recent licensure have you been the subject of a board citation or an administrative action whether completed or pending in any state? ☒ Yes ☐ No

Stipulated settlement / Publicly approved

Document Name	Document Type	Date	Link	Action
7075	Legal - Question 3	10/26/2023	<a href="#">Document Details</a>	
ac 2020 7075	Legal - Question 3	10/26/2023	<a href="#">Document Details</a>	

Document Name:  Document Type:

Document:

Drop file here to upload or click here to browse and select file(s) to upload.

Only PDF files are allowed

[Click here to complete Upload](#) [Cancel](#)

### Board Administrative Action :

State:

Date:

Case #:

4. Since your last renewal or recent licensure have you had your license subjected to any discipline for violation of pharmacy or drug laws in any state? ☒ Yes ☐ No

Stipulated settlement / Publicly approved

Document Name	Document Type	Date	Link	Action
AC 2020 7075	Legal - Question 4	10/26/2023	<a href="#">Document Details</a>	

Document Name:  Document Type:

Document:

Drop file here to upload or click here to browse and select file(s) to upload.

Only PDF files are allowed

[Click here to complete Upload](#) [Cancel](#)

### Board Administrative Action :

State:

Date:

Case #:

### Criminal Action :

State:

Date:

Case #:

County:

Court:

## CE Hours

Active ☒ By checking this box you certify you have completed ALL required CE Hours due for the 2021/2023 Renewal period. (Dated from Nov. 1, 2021 – Oct. 31, 2023; 1.25hrs per mo.). The exemption period is 2yrs after graduation only



[Back To Dashboard](#)

## Renewal Application Pharmacist

Application Fee : \$200.00  
Convenience Fee : \$10.00  
License Number : 13814  
License Type : Pharmacist  
New Expiration Date : 10/31/2025

### Renewal Type

Please confirm the status that you are renewing before moving to the next section.

☒ Active

☐ Inactive

[Proceed to Renew](#)

### Personal Information

First Name : MELANIE

Middle (initial only) : DENISE

License # : 13814

Last Name : JOE

If you make an unnecessary change to your address, it will delay the processing of your renewal. Only make the change if it is a true address change. Example: Do not add punctuation or change St to Street.

#### Practice Address :

Name/Practice Name/DBA : UCI Health

Military Address : ☐

Street :

Route 32 - Pharmacy

Country : United States

City : Orange

State : California

Zip : 92868

Practice Phone :

Practice Fax :

☒ Select if the Practice Address is your mailing address

The address you select as the mailing address will be shown on the certificate

#### Home Address :

Military Address : ☐

Street :

Country : United States

City : Laguna Niguel

State : California

Zip : 92677

Home Phone :

Cell Phone :

Email Address :

Fax :

☐ Select if the Home Address is your mailing address

The address you select as the mailing address will be shown on the certificate

Sex : Female

Practice License Number :

Specialty :



**Nevada Business License Information - Check appropriate answer**

- ☒ I DO NOT have a Nevada Business license number.
- ☐ I HAVE APPLIED for a Nevada Business License with the Nevada Secretary of State in Compliance with provisions of NRS Chapter 76 and my application is pending.
- ☐ I have a Nevada Business License number assigned by the Secretary of State in compliance with the provisions of NRS Chapter 76789066.

Name on Business License

Business License #

**Child Support Information - Check appropriate answer**

- ☒ I am NOT SUBJECT to a court order for the support of a child.
- ☐ I am SUBJECT to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.
- ☐ I am SUBJECT to a court order for the support of one or more children and am NOT in compliance with the order or am NOT in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount pursuant to the order.

**Military Service Information**

Have you ever served on active duty in the Armed Forces of the United States and separated from such service under condition other than dishonorable

☐ Yes ☒ No

Have you ever been assigned to duty for minimum of 6 continuous years in National Guard or a reserve component of the Armed Forces of the United States and separated from such service under conditions other than dishonorable

☐ Yes ☒ No

Have you ever served the Commissioned Corp of the United States Public Service or the Commissioned Corp of the National Oceanic and Atmospheric Administration of the United States in the capacity of the commissioned officer while on active duty in defense of the United States and separated from such service under conditions other than dishonorable?

☐ Yes ☒ No

## Legal Information

1. Since your last renewal or recent licensure have you been diagnosed or treated for any mental illness, including alcohol or substance abuse, or Physical condition that would impair your ability to perform the essential functions of your license? ☐ Yes ☒ No
2. Since your last renewal or recent licensure have you been charged, arrested or convicted of a felony or misdemeanor in any state? ☐ Yes ☒ No
3. Since your last renewal or recent licensure have you been the subject of a board citation or an administrative action whether completed or pending in any state? ☐ Yes ☒ No
4. Since your last renewal or recent licensure have you had your license subjected to any discipline for violation of pharmacy or drug laws in any state? ☒ Yes ☐ No

I voluntarily agreed to a stipulated settlement and disciplinary order for Public Reprimand by the CA Board of Pharmacy, Case No. 6997. I have completed the remedial education and paid the recovery costs, \$1,767.78 and am in full compliance with the settlement. The case was centered around a medication error in which a high dose of etoposide intrathecal was compounded and administered to a patient in error. I was the Pharmacist in Charge of IKX Health, where the error occurred. I was not directly involved with the medication order verification, drug preparation and dispensing, or drug administration. The error occurred on November 14, 2017, two weeks after the transition of the electronic medical record from Allscripts to EPIC. See attached document for a summary of events and corrective actions that were implemented. The case was settled on January 5, 2022.

Document Name	Document Type	Date	Link	Action
Case 6997.Summary of Events	Legal - Question 4	09/18/2023	<a href="#">Document Details</a>	
Case 6997.Summary of Events	Legal - Question 4	09/18/2023	<a href="#">Document Details</a>	
Case 6997.Summary of Events	Legal - Question 4	09/18/2023	<a href="#">Document Details</a>	

Document Name:  Document Type:

Document

Drop file here to upload or click here to browse and select file(s) to upload.

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### Board Administrative Action :

State:  Date:

Case #:

### Criminal Action :

State:  Date:

Case #:

County:  Court:

## CE Hours

Active ☒ By checking this box you certify you have completed ALL required CE Hours due for the 2021/2023 Renewal period. (Dated from Nov. 1, 2021 – Oct. 31, 2023; 1.25hrs per mo.). The exemption period is 2yrs after graduation only

## Acknowledgement and Declaration

I understand that it is a violation of Nevada law to falsify this application, and sanctions may be imposed for fraud or misrepresentation. I affirm that I have read this application and the statements made are true and correct. I understand and will comply with the guidelines of the Centers for Disease Control and Prevention concerning the prevention of transmission of infectious agents through safe injection practices. I understand that NRS 432B.220 requires that if, in my professional capacity, I know or have reason to believe that a child has been abused or neglected, I am mandated to report the abuse/neglect to an agency which provides child welfare services or to a local law enforcement agency.

Signature:

Date Of Application:

Please type only the First and Last Name that are listed at the top of the page.

160

[Back To Dashboard](#)

## Renewal Application Pharmacist

Application Fee : \$200.00  
Convenience Fee : \$10.00  
License Number : 11303  
License Type : Pharmacist  
New Expiration Date : 10/31/2025

### Renewal Type

Please confirm the status that you are renewing before moving to the next section.

☒ Active

☐ Inactive

[Proceed to Renew](#)

### Personal Information

First Name :

Middle (initial only) :

Last Name :

License # :

If you make an unnecessary change to your address, it will delay the processing of your renewal. Only make the change if it is a true address change. Example: Do not add punctuation or change St to Street.

#### Practice Address :

Name/Practice Name/DBA :

Military Address : ☐

Street :

Country :

City :

State :

Zip :

Practice Phone :

Practice Fax :

☐ Select if the Practice Address is your mailing address

The address you select as the mailing address will be shown on the certificate

#### Home Address :

Military Address : ☐

Street :

Country :

City :

State :

Zip :

Home Phone :

Cell Phone :

Email Address :

Fax :

☒ Select if the Home Address is your mailing address

The address you select as the mailing address will be shown on the certificate

Sex :

Practice License Number :

Specialty :

**Nevada Business License Information - Check appropriate answer**

- ☒ I DO NOT have a Nevada Business license number.
- ☐ I HAVE APPLIED for a Nevada Business License with the Nevada Secretary of State in Compliance with provisions of NRS Chapter 76 and my application is pending.
- ☐ I have a Nevada Business License number assigned by the Secretary of State in compliance with the provisions of NRS Chapter 76789066.

Name on Business License :

Business License # :

**Child Support Information - Check appropriate answer**

- ☒ I am NOT SUBJECT to a court order for the support of a child.
- ☐ I am SUBJECT to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.
- ☐ I am SUBJECT to a court order for the support of one or more children and am NOT in compliance with the order or am NOT in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount pursuant to the order.

**Military Service Information**

Have you ever served on active duty in the Armed Forces of the United States and separated from such service under condition other than dishonorable ☐ Yes ☒ No

Have you ever been assigned to duty for minimum of 6 continuous years in National Guard or a reserve component of the Armed Forces of the United States and separated from such service under conditions other than dishonorable ☐ Yes ☒ No

Have you ever served the Commissioned Corp of the United States Public Service or the Commissioned Corp of the National Oceanic and Atmospheric Administration of the United States in the capacity of the commissioned officer while on active duty in defense of the United States and separated from such service under conditions other than dishonorable? ☐ Yes ☒ No



## Legal Information

1. Since your last renewal or recent licensure have you been diagnosed or treated for any mental illness, including alcohol or substance abuse, or Physical condition that would impair your ability to perform the essential functions of your license? ☐ Yes ☒ No
2. Since your last renewal or recent licensure have you been charged, arrested or convicted of a felony or misdemeanor in any state? ☐ Yes ☒ No
3. Since your last renewal or recent licensure have you been the subject of a board citation or an administrative action whether completed or pending in any state? ☒ Yes ☐ No

I HAVE BEEN PRACTICING AS A CALIFORNIA LICENSED PHARMACIST SINCE 1992 AND AS OF APRIL/2023 I HAVE BEEN PLACED ON PROBATION BY CALIFORNIA BOARD FOR 5 YEARS. I AM PRACTICING NOW AS A STAFF PHARMACIST.

Document Name	Document type	Date	Link	Action
Amin-Samouha - Stip Settlement and Disciplinary Order	Legal - Question 3	10/18/2023	<a href="#">Document Details</a>	

Document Name:

Document Type:

Document:

Drop file here to upload or click here to browse and select file(s) to upload.

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### Board Administrative Action :

State:

Date:

Case #:

4. Since your last renewal or recent licensure have you had your license subjected to any discipline for violation of pharmacy or drug laws in any state? ☒ Yes ☐ No

SAME CASE AS ABOVE

Document Name	Document type	Date	Link	Action
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No Record Found

Document Name:

Document Type:

Document:

Drop file here to upload or click here to browse and select file(s) to upload.

Only PDF files are allowed

[Click here to complete Upload](#) [Cancel](#)

### Board Administrative Action :

State:

Date:

Case #:

### Criminal Action :

State:

Date:

Case #:

County:

Court:

## CE Hours

Active ☒ By checking this box you certify you have completed ALL required CE Hours due for the 2021/2023 Renewal period. (Dated from Nov. 1, 2021 – Oct. 31, 2023; 1.25hrs per mo.). The exemption period is 2yrs after graduation only

16E

[Back To Dashboard](#)

## Renewal Application Pharmacist

Application Fee : \$200.00  
Convenience Fee : \$10.00  
License Number : 21798  
License Type : Pharmacist  
New Expiration Date : 10/31/2025

### Renewal Type

Please confirm the status that you are renewing before moving to the next section.

☒ Active

☐ Inactive

[Proceed to Renew](#)

### Personal Information

First Name :

Pasang

Middle (initial only) :

Ka

Last Name :

Sherpa

License # :

21798

If you make an unnecessary change to your address, it will delay the processing of your renewal. Only make the change if it is a true address change. Example: Do not add punctuation or change St to Street.

#### Practice Address :

Name/Practice Name/DBA :

Yerington Paiute Tribal Clinic

Military Address : ☐

Street :

Country : United States

City : Yerington

State : Nevada

Zip : 89447

Practice Phone :

Practice Fax :

(XXX) XXX-XXXX

☐ Select if the Practice Address is your mailing address

The address you select as the mailing address will be shown on the certificate

#### Home Address :

Military Address : ☐

Street :

Country : United States

City : Yerington

State : Nevada

Zip : 89447

Home Phone : (XXX) XXX-XXXX

Cell Phone :

Email Address :

Fax :

(XXX) XXX-XXXX

☒ Select if the Home Address is your mailing address

The address you select as the mailing address will be shown on the certificate

Sex : Male

Practice License Number :

Specialty :

Nevada Business License Information - Check appropriate answer

- ☒ I DO NOT have a Nevada Business license number.
- ☐ I HAVE APPLIED for a Nevada Business License with the Nevada Secretary of State in Compliance with provisions of NRS Chapter 76 and my application is pending.
- ☐ I have a Nevada Business License number assigned by the Secretary of State in compliance with the provisions of NRS Chapter 76789066.

Name on Business License :

Business License # :

Child Support Information - Check appropriate answer

- ☒ I am NOT SUBJECT to a court order for the support of a child.
- ☐ I am SUBJECT to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.
- ☐ I am SUBJECT to a court order for the support of one or more children and am NOT in compliance with the order or am NOT in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount pursuant to the order.

Military Service Information

Have you ever served on active duty in the Armed Forces of the United States and separated from such service under condition other than dishonorable? ☒ Yes ☐ No

Have you ever been assigned to duty for minimum of 6 continuous years in National Guard or a reserve component of the Armed Forces of the United States and separated from such service under conditions other than dishonorable? ☒ Yes ☐ No

Have you ever served the Commissioned Corp of the United States Public Service or the Commissioned Corp of the National Oceanic and Atmospheric Administration of the United States in the capacity of the commissioned officer while on active duty in defense of the United States and separated from such service under conditions other than dishonorable? ☐ Yes ☒ No

2. Since your last renewal or recent licensure have you been charged, arrested or convicted of a felony or misdemeanor in any state?

☒ Yes ☐ No

I am currently being treated under the Reno Municipal Court in the CAMO-RMO treatment court for alcohol abuse. I was arrested on March 17, 2023, for a possible DUI. My alcohol level was above the state limit during the arrest. Under the CAMO-RMO treatment, I am required to do random drug and alcohol tests three to four times a week in Reno. I also have an OSM (Outreach Alcohol Smartphone Monitoring) device which I carry with me all the time. It requires me to provide random breath samples three times a day. I will be working with a substance abuse counselor for individual and group sessions every week. I am also taking online classes and physical classes for self-help under the smart recovery program. This entire program is about 12-18 months long and upon completion of this program, my charges will be dismissed and sealed. I have not yet been convicted of a DUI. It is still pending, and will not be convicted upon the completion of this program. The program has been going well. I have not had any alcohol in my system since I joined the program. I have quit drinking. Most of my treatment is time manageable and I can also complete the training during the weekends. This has not impacted my work schedule much. For my random drug and alcohol test, I drive to Reno after my work hours since they are open until 8pm. I have to appear at the court every Tuesday afternoon for the first three months for which my workplace has agreed on my leave. Although I admit it was my first and last time getting arrested for alcohol, I also had to say that I was delagated from my trip from Nepal during the incident. I have never appeared intoxicated during my work hours. I used to drink casually on my weekends but since that incident, I have completely quit drinking. I humbly request the board to please renew my current license and help me serve the tribal community in Yerington.

Document Name	Document Type	Date	Link	Action
Letter from the Court	Legal - Question 2	09/14/2023	<a href="#">Document Details</a>	

Document Name :	<input type="text"/>	Document Type :	<input type="text" value="-Select DocumentType-"/>
Document :	<div>Drop file here to upload, or click here to browse and select files to upload.</div>		

Only PDF files are allowed

[Click here to complete Upload](#) [Cancel](#)

**Criminal Action :**

State :

Date :

Case # :

County :

Court :

3. Since your last renewal or recent licensure have you been the subject of a board citation or an administrative action whether completed or pending in any state?

☐ Yes ☒ No

4. Since your last renewal or recent licensure have you had your license subjected to any discipline for violation of pharmacy or drug laws in any state?

☐ Yes ☒ No

**CE Hours**

Active ☒ By checking this box you certify you have completed ALL required CE Hours due for the 2021/2023 Renewal period. (Dated from Nov. 1, 2021 – Oct. 31, 2023; 1.25hrs per mo.). The exemption period is 2yrs after graduation only

**Acknowledgement and Declaration**

I understand that it is a violation of Nevada law to falsify this application, and sanctions may be imposed for fraud or misrepresentation. I affirm that I have read this application and the statements made are true and correct. I understand and will comply with the guidelines of the Centers for Disease Control and Prevention concerning the prevention of transmission of infectious agents through safe injection practices. I understand that NRS 432B.220 requires that if, in my professional capacity, I know or have reason to believe that a child has been abused or neglected, I am mandated to report the abuse/neglect to an agency which provides child welfare services or to a local law enforcement agency.

Signature :

Date Of Application :

Please type only the First and Last Name that are listed at the top of the page.

**Fee Detail(s)**

The fees for license renewal are NON REFUNDABLE. Please ensure the accuracy of your information.

Description	Fee Type	Fee
Renewal Period from 11/1/2023 to 10/31/2025	License Renewal Fee	\$200.00
	Convenience Fee	\$10.00
	Late Fee	\$0.00
	Total :	\$210.00



# Nevada State Board of Pharmacy

## Table of Contents

June 30, 2023

Independent Auditor's Report .....	1
Management's Discussion and Analysis.....	5
Basic Financial Statements	
Statement of Net Position and Governmental Fund Balance Sheet .....	10
Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance.....	11
Notes to Financial Statements.....	12
Required Supplementary Information	
Pension Information - Schedule of Changes in Net Pension Liability.....	28
Pension Information - Schedule of Contributions.....	29
Other Post-Employment Benefit Information - Schedule of Changes in Net Other Post Employment Benefits Liability.....	30
Other Post-Employment Benefit Information - Schedule of Contributions.....	31
Notes to Supplementary Information.....	32
Supplementary Information	
Condensed Schedules of Net Position.....	33
Condensed Schedules of Activities.....	34
Compliance Section	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government</i> <i>Auditing Standards</i> .....	35
Independent Auditor's Report on Compliance for the Major Program and on Internal Control over Compliance Required by the Uniform Guidance.....	37
Schedule of Expenditures of Federal Awards.....	40
Notes to Schedule of Expenditures of Federal Awards.....	41
Schedule of Findings and Questioned Costs.....	42
Schedule of Findings and Responses.....	43
Summary Schedule of Prior Audit Findings.....	44

*Casey Neilson, Inc.*  
**Accountants and Advisors**

**Independent Auditor's Report**

To the Board of Directors  
Nevada State Board of Pharmacy  
Carson City, Nevada

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities and the major fund of the Nevada State Board of Pharmacy (Board) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and the major fund of the Nevada State Board of Pharmacy, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 9, pension information – schedule of changes in net pension liability on page 28, pension information – schedule of contributions on page 29, other post-employment benefit information – schedule of changes in net other post-employment benefits liability on page 30, other post-employment benefit information – schedule of contributions on page 31, and the notes to the required supplementary information on page 32, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic

financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Board's financial statements. The accompanying condensed schedules of net position, condensed schedules of activities and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Report on Summarized Comparative Information***

Summarized information for the year ended June 30, 2022 is presented for comparative purposes only and was extracted from the financial statements for that year, on which we expressed an unmodified audit opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2023, on our consideration of the Nevada State Board of Pharmacy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.

The Board members' and management's discussion and analysis of the Nevada State Board of Pharmacy's (Board) financial condition and activities for the fiscal year ended June 30, 2023 is presented in conjunction with the audited financial statements.

### **Financial Highlights**

- Program revenue for the fiscal year ended June 30, 2023 was approximately \$4,800,000 representing a \$300,000 increase from the fiscal year ended June 30, 2022.
- Then Nevada State Legislative Commission approved a license for Recovery Room with a fee of \$500 every even year. The Board mandated inspections of the sites prior to operation. The Board expects a limited number of license applications.
- The Board approved Regulations for both Automated Dispensing Systems (ADS) and Mechanical Devices (MD). The Board mandated inspections of the sites prior to operation. The ADS fee is \$500 every even year and the MD fee is \$250 every even year. The Board expects a limited number of license applications.
- The Board along with the State of Nevada Department of Health secured a federal grant fund to continue providing an enhancement to the Prescription Drug Monitoring Program (PMP) allowing for integration of PMP data into medical health records throughout the State. This addition was fully funded by grant funding and will cease upon loss of grant funds. These expansions do not represent a commitment of Board funds in future years.

### **Overview of Annual Financial Report**

Management's Discussion and Analysis (MD&A) serves as an introduction to, and should be read in conjunction with, the basic audited financial statements and supplementary information. The MD&A represents the Board members' and management's examination and analysis of the Board's financial condition and performance. Summary financial statement data, key financial and operational indicators used in the Board's strategic plan, budget, and other management tools were used for this analysis.

The Board uses the modified accrual basis of accounting for internal financial statement reporting. The financial statements have been prepared in accordance with generally accepted accounting principles as they apply to governmental units. The financial statements include a balance sheet, a statement of revenue, expenditures, and changes in fund balance, and notes to the financial statements.

The Statement of Net Position and Governmental Fund Balance Sheet present the financial position of the Board on both the modified accrual basis under the general fund and the full accrual basis as net position. This statement provides information on the Board's assets, deferred outflows, liabilities and deferred inflows, with the difference reported as net position/fund balance. Over time, increases and decreases in net position/fund balance are one indicator of whether the financial position of the Board is improving or deteriorating.

The Statement of Net Position and the Governmental Fund Balance Sheet provide information about the nature and number of resources and obligations at year-end. The Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance presents the results of the activities over the course of the fiscal year and information as to how the fund balance and net position changed during the year.

The fund balance changes under the modified accrual method when revenue is received or the expenditure is made, while changes in net assets under the full accrual method are recorded as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. This statement also provides certain information about the Board's recovery of its costs.

The notes to financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the Board's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

The financial statements were prepared by the Board's staff from the detailed books and records of the Board. The financial statements were audited during the independent external audit process.

### **Financial Analysis**

The basic financial statements, as well as the required supplementary information, serve as the key financial data for the Board members' and management's monitoring and planning.

### **Statement of Net Position**

The Board's net position remains strong at year-end with adequate liquid assets to fulfill its responsibilities even though the net position is a deficit at year end. The Board members and management believe the current financial condition and staff capabilities are sufficient to meet anticipated operating expenses and operational objectives. During the year ended June 30, 2015, the Board implemented GASB Statements No. 68 and No. 71, *Accounting and Financial Reporting for Pensions and Pension Transitions for Contributions Made Subsequent to the Measurement Date*, respectively. In March 2016, the GASB issued Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*, effective for periods beginning after June 15, 2016, or June 15, 2017 when an employer's pension liability is measured on a date other than the employer's most recent fiscal year-end. The objective of this statement is to address certain issues that have been raised with respect to GASB Statements No. 67, No. 68, and No. 73 regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management implemented the statement during the year ended June 30, 2018.

During the year ended June 30, 2018, the Board implemented GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits other than Pensions*, as required. The purpose of the statement is to improve accounting and financial reporting by state and local governments for post-employment benefits other than pensions (other post-employment benefits or OPEB). It also improves information provided by state

and local governmental employers about financial support for OPEB that is provided by other entities. Total OPEB Liability (referred to as the Actuarial Accrued Liability under GASB Statement No. 45) must be determined using the Entry Age Normal actuarial cost method as opposed to the Projected Unit Credit actuarial cost method used under GASB 45. This change in actuarial cost method resulted in a decrease in the Total OPEB Liability.

The impact of the implementation of these standards to the current year is to include certain deferred inflows and outflows of resources and reflect a net pension liability for the PERS retirement program and a net other post-employment liability as it relates to the Board. The financial impact resulted in the net position of the Board being a deficit of \$2,093,568 and \$1,978,391 at June 30, 2023 and June 30, 2022, respectively.

#### **Statement of Activities**

**Revenue:** The program revenue received by the Board is generated through the registration, renewal and licensure of pharmacies and pharmacists. Total revenue received by the Board for fiscal year ended June 30, 2023 was approximately \$6,500,000, representing a \$700,000 increase from the fiscal year ended June 30, 2022.

**Expenses:** Operating expenses for the fiscal year ended June 30, 2023 were approximately \$6,700,000, representing an increase over the fiscal year ended June 30, 2022 of approximately \$1,300,000. The increase primarily relates to an increase in retirement benefits, professional contract services, and salaries.

#### **General Fund Budgetary Highlights**

Total licensing fees received were more than the budgeted amount by approximately \$571,000, primarily in renewals.

Total expenses were less than the budgeted amounts by approximately \$350,000. Savings were primarily due to salary savings related to vacant positions.

Per Board Regulation these funds will be held for Board reserve.

#### **Economic Factors and Next Year's Budget**

The Board is charged with, and given statutory authority, to provide public protection through the licensure and regulation of pharmacists, pharmacies, and other businesses and their employees involved in the manufacture, distribution, and dispensation of drugs. The Board provides direction of staff actions toward its mission of public protection through licensure and disciplinary measures.

To this end, the Board has implemented a variety of changes that include continued software development to automate various job functions which provides cost savings in personnel services. Staff has been directed to continue seeking areas in which operating expenses can be reduced without jeopardizing the high level of customer service the licensees and public have come to know.

Through the Board members' and management's review of the annual budget and monthly income and expense statements, it is expected that these tools will continue to provide the Board with sufficient long and short-term planning information.

Following are the condensed statements of net position for the years ended June 30:

	2023 Actual Government- Wide	2022 Actual Government- Wide
<b>Assets</b>		
Cash and cash equivalents	\$ 6,473,443	\$ 3,372,875
Accounts and grants receivable	29,375	169,553
Prepaid expenses and deposits	40,392	39,230
Capital assets, net of accumulated depreciation	-	407
Lease assets, net of accumulated amortization	<u>5,211,526</u>	<u>5,667,556</u>
<b>Total assets</b>	<b>11,754,736</b>	<b>9,249,621</b>
<b>Deferred Outflows of Resources</b>	<u><b>2,533,680</b></u>	<u><b>2,364,373</b></u>
<b>Total assets and deferred outflows of resources</b>	<u><b>14,288,416</b></u>	<u><b>11,613,994</b></u>
<b>Liabilities</b>		
Accounts payable and accrued expenses	263,225	213,411
Wholesaler license deposits	275,000	150,000
License fees received in advance	2,942,830	757,939
Lease liabilities	5,367,435	5,666,155
Net other post-employment benefit liability	1,801,318	1,814,541
Net pension liability	<u>5,451,105</u>	<u>2,648,702</u>
<b>Total liabilities</b>	<b>16,100,913</b>	<b>11,250,748</b>
<b>Deferred Inflows of Resources</b>	<u><b>281,071</b></u>	<u><b>2,341,637</b></u>
<b>Total liabilities and deferred inflows of resources</b>	<u><b>16,381,984</b></u>	<u><b>13,592,385</b></u>
<b>Net Position</b>		
Net position		
Invested in capital assets, net of related debt	(155,909)	1,808
Unrestricted	<u>(1,937,659)</u>	<u>(1,980,199)</u>
<b>Total Net Position</b>	<u><b>\$ (2,093,568)</b></u>	<u><b>\$ (1,978,391)</b></u>



Nevada State Board of Pharmacy  
Management's Discussion and Analysis  
June 30, 2023

Following are the condensed statements of activities for the years ended June 30:

	2023 Actual Government- Wide	2022 Actual Government- Wide
Expenses		
Operations	\$ 2,266,076	\$ 1,626,974
Personnel	4,278,355	3,682,233
Travel	109,173	66,143
Total expenses	<u>6,653,604</u>	<u>5,375,350</u>
Program Revenue		
Fees, licensing, and permits (charges for services)	<u>4,847,940</u>	<u>4,585,242</u>
General Revenue		
Grant revenue	1,191,016	1,103,849
Investment income	101,340	6,651
Other income	398,131	157,651
Total general revenue	<u>1,690,487</u>	<u>1,268,151</u>
Total revenue	<u>6,538,427</u>	<u>5,853,393</u>
Change in Net Position	<u>\$ (115,177)</u>	<u>\$ 478,043</u>

Nevada State Board of Pharmacy  
Statement of Net Position and Governmental Fund Balance Sheet  
June 30, 2023

	General Fund	Adjustments (Note 9)	Statement of Net Position
<b>Assets</b>			
Cash and investments	\$ 6,473,443	\$ -	\$ 6,473,443
Prepaid expenses	40,392	-	40,392
Accounts receivable	29,375	-	29,375
Right-of-use lease assets, net of amortization	-	5,211,526	5,211,526
<b>Total assets</b>	<b>6,543,210</b>	<b>5,211,526</b>	<b>11,754,736</b>
<b>Deferred Outflows of Resources</b>			
Net other post-employment benefit liability related	-	117,805	117,805
Net pension liability related	-	2,415,875	2,415,875
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>2,533,680</b>	<b>2,533,680</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 6,543,210</b>	<b>7,745,206</b>	<b>14,288,416</b>
<b>Liabilities</b>			
Accounts payable	\$ 40,559	-	40,559
Accrued compensated absences			
Due within one year	-	75,000	75,000
Due in more than one year	-	147,666	147,666
Wholesaler license deposits	275,000	-	275,000
Lease liabilities			
Due within one year	-	321,938	321,938
Due in more than one year	-	5,045,497	5,045,497
Licensing fees received in advance	2,942,830	-	2,942,830
Net other post-employment benefit liability	-	1,801,318	1,801,318
Net pension liability	-	5,451,105	5,451,105
<b>Total liabilities</b>	<b>3,258,389</b>	<b>12,842,524</b>	<b>16,100,913</b>
<b>Deferred Inflows of Resources</b>			
Net other post-employment benefit liability related	-	210,691	210,691
Net pension liability related	-	70,380	70,380
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>281,071</b>	<b>281,071</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>3,258,389</b>	<b>13,123,595</b>	<b>16,381,984</b>
<b>Fund Balance/Net Position</b>			
Fund balance			
Nonspendable			
Prepaid expenses	40,392	(40,392)	-
Unassigned	3,244,429	(3,244,429)	-
<b>Total fund balances</b>	<b>3,284,821</b>	<b>(3,284,821)</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 6,543,210</b>		
<b>Net position</b>			
Invested in capital assets, net of related debt		(155,909)	(155,909)
Unrestricted		(1,937,659)	(1,937,659)
<b>Total Net Position</b>		<b>\$ (2,093,568)</b>	<b>\$ (2,093,568)</b>

See Notes to Financial Statements

Nevada State Board of Pharmacy  
Statement of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2023

	General Fund	Adjustments (Note 9)	Statement of Activities
Expenditures/Expenses			
Board operations	\$ 5,918,014	\$ 735,591	\$ 6,653,605
Program Revenue			
Charges for services, licensing revenue	4,847,940	-	4,847,940
Net program revenue	(1,070,074)	(735,591)	(1,805,665)
General Revenue			
Grant revenue	1,191,016	-	1,191,016
Investment income	101,340	-	101,340
Other income	398,131	-	398,131
	1,690,487	-	1,690,487
Excess (Deficiency) of Revenue over (under) Expenditures	620,414	(620,414)	-
Change in Net Position	-	(115,177)	(115,177)
Fund Balance/Net Position			
Beginning of year	2,664,407	(4,642,798)	(1,978,391)
End of Year	\$ 3,284,821	\$ (5,378,389)	\$ (2,093,568)

## **Note 1 - Reporting Entity and Summary of Significant Accounting Policies**

The Nevada State Board of Pharmacy (the Board) was created in 1901. The Board is regulated by the Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for pharmacists and pharmacies as well as fifteen other license types in the State of Nevada.

The financial statements of the Board have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of the more significant accounting policies.

### **Reporting Entity**

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) was amended to exempt certain professional and occupational boards from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This is in conformance with GASB codification Section 2100, Defining the Government Reporting Entity.

### **Basis of Presentation**

The Board is defined as a single-program special-purpose entity under GASB Statement No. 14, paragraph 131 as amended by GASB Statement No. 39. This classification allows for the preparation of GASB Statement No. 34 financial statements under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under standard GASB Statement No. 34 methodology, the government-wide statement of net position and statement of activities are presented independently from the respective fund balance sheet and statement of revenue, expenditures, and fund balance. A reconciliation of adjustments provided on the modified financial statements demonstrates the changes from the fund financial statements to the government-wide financial statements in order to assist the reader in evaluating these statements. The Board has utilized this optional method of presentation.

### **Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available.

**Note 1 - Reporting Entity and Summary of Significant Accounting Policies (Continued)**

**Basis of Accounting (Continued)**

"Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**Cash and Investments**

Cash is maintained in two commercial banks in Reno, Nevada. The Board participates in the State of Nevada collateralization program to assure that funds deposited are protected.

Cash also consists of time certificates of deposit, which are stated at fair value. The net increase (decrease) in the fair value of the investments is the difference between the cost (if purchased during the fiscal year) or the fair value of the investments at the beginning of the year, and the fair value of the investments at the end of the year. Changes in fair value of the certificates are reflected, together with interest income, as investment income in the accompanying financial statements. The Board's certificates are held in its name and it participates in the State of Nevada collateralization program to assure that funds deposited are protected. By statutes, all cash must be deposited in entities that are located in the State of Nevada.

**Capital Assets**

Capital assets, which include furniture, fixtures, and equipment, are reported in the net position column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$500 and an estimated useful life of at least one year. Such assets are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Capital assets are depreciated using the straight-line method over three to twenty years.

Under the modified accrual basis of accounting, acquisitions are considered expenditures in the year purchased.

**Compensated Absences**

Compensated absences are accounted for in accordance with GASB Statement No. 16, *Accounting for Compensated Absences*, which requires that a liability for compensated absences relating to services already rendered and that are not contingent on a specified event be accrued as an employee earns the rights to the benefits. Compensated absences relating to future services or that are contingent on a specified event will be accounted for in the period those services are rendered, or those events take place. The Board policy permits employees to accumulate earned but unused comp time, vacation and sick benefits subject to certain limitations on hours based on years of service. The sick time paid upon termination is limited to certain payout requirements and has hereby been reflected in the accompanying financial statements based upon these limitations. For the general fund, only the portion of the compensated absences paid from available resources, within 60 days following year-end, are reflected as a liability, if applicable. The full liability is reflected in the government-wide financial statements.

**Note 1 - Reporting Entity and Summary of Significant Accounting Policies (Continued)**

**Wholesaler License Deposits**

In accordance with statutes, non-publicly traded companies that are wholesalers of prescription drugs must provide a bond, cash deposit or other form of security. There are two companies that provided cash as security under this statute. The cash and liability are reflected in the accompanying financial statements.

**Licensing and Licensing Fees Received in Advance**

Licensing revenue includes fees for applications, registration and renewal, fines and penalties for late registration and disciplinary fines and charges for administrative duties performed by the Board.

The Board administers its licensing registration on biennial periods from November through October. Licensing fees received in advance represent revenue from the biennial renewals of licenses and the registration of new licenses and is recognized ratably over the license period.

**Deferred Outflows and Inflows of Resources**

In addition to assets, a separate section is reported for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The differences between expected and actual experience, changes in assumptions, changes in proportion, and differences between employer contributions and proportionate share of contributions as well as contributions made after the measurement period for pensions and other post-employment benefits qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments other post-employment benefits qualify for reporting in this category.

**Fund Equity and Net Position**

In the governmental fund financial statements, fund balances are classified as follows:

**Nonspendable** - represents amounts that are either not in a spendable form or are legally or contractually required to remain intact. The Board includes fund balances that have been prepaid for expenses and deposits on hand in this category.

**Restricted** – represents amounts which can be spent only for specific purposes because of state or federal laws, or externally imposed conditions. The Board has no restricted fund balances.

**Committed** – represents amounts which can be used only for specific purposes determined by the members of the governing Board's formal action through a resolution or action. The Board has no committed funds.

## **Note 1 - Reporting Entity and Summary of Significant Accounting Policies (Continued)**

### **Fund Equity and Net Position (Continued)**

Assigned - represents amounts that are intended by the Board for specific purposes but do not require action by the governing Board. The Board has no assigned funds.

Unassigned – represents all amounts not included in spendable classifications.

The Board's policy is to first apply expenditures against restricted, committed, assigned fund balances and then unassigned balances. On an annual basis, assigned fund balances are determined based upon available resources.

In the government-wide financial statements equity is classified as net position and displayed in the three following components, as applicable:

- Net invested in capital assets – consists of capital assets, net of accumulated depreciation, right-of-use assets, net of accumulated amortization, and any related debt as well as lease assets less lease liabilities.
- Restricted net position – consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – net position that is neither classified as "invested in capital assets" nor as "restricted."

The Board's policy is to first apply expenditures against restricted net position and then unrestricted balances.

### **Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### **Post-employment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Self Insurance Trust Fund, Public Employees' Benefits Program (PEBP) and additions to/deductions from PEBP's fiduciary net position have been determined on the same basis as they are reported by PEBP. For this purpose, PEBP recognizes benefit payments when due and payable in accordance with the benefit terms. PEBP's cash and cash equivalents consist of short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near to materiality that they present insignificant risk of changes in value due to changing interest rates.

**Note 1 - Reporting Entity and Summary of Significant Accounting Policies (Continued)**

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**New Accounting Pronouncements**

During the year ended June 30, 2023 the Board implemented the provisions of GASB Statement No. 96, *Subscription Based Information Technology Arrangements*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for subscriptions of technology that carries a right to use the underlying assets. This statement increases the usefulness of the Board's financial statement for users by requiring recognition of certain subscription assets and liabilities similar to operating leases under GASB Statement No. 87. Under this statement the organization was not required to recognize a right-of-use asset and subscription liability.

**Subsequent Events**

The Board has evaluated subsequent events through November 27, 2023, the date which the financial statements were available to be issued.

**Note 2 - Compliance with Nevada Revised Statutes and Nevada Administrative Code**

The Board conformed to all significant statutory constraints on its financial administration during the fiscal year.

**Note 3 - Deposits with Financial Institutions**

The Board maintains its checking accounts and certificates of deposit in one commercial bank account and one brokerage account. The time certificates of deposit are held in the name of the Board. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 in the aggregate per bank for the checking accounts and \$250,000 for the time deposits.

The bank balances at June 30, 2023 is covered by the FDIC, and the amount not covered by the FDIC is collateralized with securities held by the Nevada Pooled Collateral program. By provisions of statutes, the Board is required to deposit all money in banks or savings and loan associations located in the State of Nevada.



#### Note 4 - Capital Assets

The Board has custodial responsibility to the State of Nevada for furniture, fixtures and equipment acquired with resources of the Board. The capital asset activity during the year is as follows:

	June 30, 2022	Increases	Decreases	June 30, 2023
Capital assets, being depreciated				
Office furniture and equipment	\$ 755,339	\$ -	\$ -	\$ 755,339
Software	129,060	-	-	129,060
Vehicle	123,225	-	-	123,225
	<u>1,007,624</u>	<u>-</u>	<u>-</u>	<u>1,007,624</u>
Less accumulated depreciation				
Office furniture and equipment	(755,339)	-	-	(755,339)
Software	(128,653)	(407)	-	(129,060)
Vehicle	(123,225)	-	-	(123,225)
	<u>(1,007,217)</u>	<u>(407)</u>	<u>-</u>	<u>(1,007,624)</u>
Net capital assets	<u>\$ 407</u>	<u>\$ (407)</u>	<u>\$ -</u>	<u>\$ -</u>

#### Note 5 - Long-Term Obligations

Activity on long-term obligations as provided in the government-wide financial statements is as follows:

	June 30, 2022	Increases	Decreases	June 30, 2023	Current Portion
Licensing fees received in advance	\$ 757,939	\$ 5,885,659	\$ (3,700,768)	\$ 2,942,830	\$ 2,942,830
Lease liabilities	5,666,155	-	(298,720)	5,367,435	321,938
Compensated absences	204,099	150,849	(132,282)	222,666	75,000
	<u>\$ 6,628,193</u>	<u>\$ 6,036,508</u>	<u>\$ (4,131,770)</u>	<u>\$ 8,532,931</u>	<u>\$ 3,339,768</u>

**Note 6 - Leases**

The Board currently leases office space in Reno and Las Vegas, Nevada. The existing lease in Las Vegas expires February 28, 2027 with monthly payments ranging from \$11,001 to \$12,382. The existing lease in Reno was amended in May 2022 to expand the office space leased and to extend the term of the lease. The amended lease expires December 31, 2032 and has an option to renew until December 31, 2037. The lease carries monthly payments that range from \$27,729 to \$37,266 during the initial lease term, and from \$38,384 to \$43,202 during the option period.

In accordance with GASB Statement No. 87, *Leases*, the lease receivable is initially measured at the net present value of the future minimum lease payments expected to be received. As there was no interest rate stated in any of the leases at the time of initial measurement, the leases were discounted using an incremental borrowing rate equal to the treasury rates that coincide with the length of the leases, as reported by the Wall Street Journal to discount the annual lease payments to recognize the intangible right to use these assets and the lease liabilities as of June 30, 2023.

	<u>June 30, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2023</u>
Lease assets:				
Buildings	\$ 5,737,887	\$ -	\$ -	\$ 5,737,887
Less: accumulated amortization	<u>(70,331)</u>	<u>(456,030)</u>	<u>-</u>	<u>(526,361)</u>
	<u>\$ 5,667,556</u>	<u>\$ (456,030)</u>	<u>\$ -</u>	<u>\$ 5,211,526</u>

	<u>June 30, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2023</u>	<u>Current Portion</u>
Lease liabilities:					
Buildings	<u>\$ 5,666,155</u>	<u>\$ -</u>	<u>\$ (298,720)</u>	<u>\$ 5,367,435</u>	<u>\$ 321,938</u>

Annual requirements to amortize long-term obligations and related interest are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 321,938	\$ 163,267
2025	346,283	153,477
2026	371,805	142,946
2027	347,548	131,637
2028	270,469	121,067
Thereafter	<u>3,709,392</u>	<u>647,505</u>
	<u>\$ 5,367,435</u>	<u>\$ 1,359,899</u>

## Note 7 - Pensions

### General Information About the Pension Plan

#### *Plan Description*

PERS (System) administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

#### *Benefits Provided*

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010 and for members entering the System on or after July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering the System on or after July 1, 2015, there is a 2.25% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 – 286.579.

#### *Vesting*

Regular members entering the System prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015 are eligible for retirement at age 65 with 5 years of service, or at age 62 with 20 years of service, or at age 55 with 30 years of service, or at any age with 33 1/3 years of service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

## Note 7 - Pensions (Continued)

### General Information About the Pension Plan (Continued)

#### *Contributions*

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983 have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.

The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuary funding method used is the Entry Age Actuarial Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

For the fiscal year ended June 30, 2023, the statutory employer/employee matching rate was 15.50% for regular employees. The employer-pay contribution (EPC) rate was 29.75%, June 30, 2023 for regular employees.

#### *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2023, the Board reported a liability of \$5,451,105 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Board's proportion of the net pension liability was based on total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer contributions relative to the total combined employer contributions for all employers for the period ended June 30, 2022. At June 30, 2022, the Board's proportion was .03019% percent, which was an increase of .00114% from its proportion measured at June 30, 2021.

For the years ended June 30, 2023, the Board recognized pension expense of \$758,807. Amounts totaling \$355,706 resulting from Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in year ended June 30, 2023. For the year ended June 30, 2023, the Board contributed \$355,706 under the statute's requirements based on covered payroll of \$2,044,228 which equates to 17.40% overall to the plan.

**Note 7 - Pensions (Continued)**

**General Information About the Pension Plan (Continued)**

June 30, 2023, the Board reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 705,828	\$ 3,894
Changes of assumptions	700,232	-
Net difference between projected and actual investment earnings on pension plan investments	66,507	-
Changes in proportion	587,602	66,486
Contributions subsequent to the measurement date	355,706	-
	<u>\$ 2,415,875</u>	<u>\$ 70,380</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources, without regard to the contributions subsequent to the measurement date, related to pensions will be recognized in pension expense as follows:

Years Ending June 30,	
2024	\$ 413,511
2025	329,579
2026	277,395
2027	840,367
Thereafter	128,937
	<u>\$ 1,989,789</u>

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining services lives, which was 5.70 years for the measurement period.

Reconciliation of the net pension liability at June 30, 2023 is as follows:

Beginning net pension liability	\$ 2,648,702
Pension expense	758,807
Employer contributions	(332,107)
Current year net deferred (inflows) and outflows	<u>2,375,703</u>
Ending net pension liability	<u>\$ 5,451,105</u>

## Note 7 - Pensions (Continued)

### Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Payroll growth	3.50%, including inflation
Investment rate of return	7.25%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.20% to 9.10%, depending on service. Rates include inflation and productivity increases.
Consumer price index	2.50%
Other assumptions	Same as those used in the June 30, 2022 funding actuarial valuation

Actuarial assumptions used in the June 30, 2022 valuation were based on the results of the experience review completed in 2021.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2022, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

### Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the System. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the System's adopted policy target asset allocation as of June 30, 2020:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return *
Domestic Equity	42%	5.50%
International Equity	18%	5.50%
Domestic Fixed Income	28%	0.75%
Private markets	12%	6.65%

\*As of June 30, 2022, PERS' long-term inflation assumption was 2.50%.

## Note 7 - Pensions (Continued)

### *Discount Rate and Pension Liability Discount Rate Sensitivity*

The following presents the net pension liability of the PERS as of June 30, 2022, calculated using the discount rate of 7.25%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.50%) or 1 percentage-point higher (8.50%) than the current discount rate:

	1% Decrease Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase Discount Rate (8.25%)
Net pension liability	\$ 8,368,719	\$ 5,451,105	\$ 3,043,029

### *Pension Plan Fiduciary Net Position*

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Annual Comprehensive Fiscal Report (ACFR) available on the PERS website at [www.nvpers.org](http://www.nvpers.org) under Quick Links – Publications.

## Note 8 - Other Post-Employment Retirement Benefits (OPEB)

### **General Information About the OPEB Plan**

#### *Plan Description*

Employees of the Board are provided with OPEB through the Self Insurance Trust Fund, Public Employees' Benefits Program (PEBP) - a cost-sharing multiple employer defined benefit OPEB plan administered by the Public Employees' Benefits Program Board (PEBP Board) which was created in 1983 by the Nevada Legislature to administer group health, life and disability insurance for covered employees, both active and retired, of the State, and certain other participating public employers within the State of Nevada. PEBP does not provide for refunds of employee contributions. The Self Insurance Trust Fund issues a publicly available financial report that can be obtained at <https://pebp.state.nv.us/>. The Board is reporting plan information consistently with the PEBP's accounting methods and assumptions as disclosed in the annual report. No information has come to our attention that indicates significant changes to the plan's disclosures.

#### *Benefits Provided*

Benefits other than pensions are provided to eligible retirees and their dependents through the payment of subsidies from the State Retirees' Health & Welfare Benefits Fund. The "base" subsidy rates are set by PEBP and approved by the Legislature and vary depending on the number of dependents and the medical plan selected. These subsidy rates are subtracted from the premium to arrive at the "participant premium". The "years of service" subsidy rates are then used to adjust the "participant premium" based on years of service. The current subsidy rates can be found on the PEBP website at [www.pebp.state.nv.us](http://www.pebp.state.nv.us).

**Note 8 - Other Post-Employment Retirement Benefits (OPEB) (Continued)**

Benefits include health, prescription drug, dental and life insurance coverage. As required by statute, benefits are determined by the number of years of service at the time of retirement and the individual's initial date of hire. Officers and employees hired after December 31, 2011 are not eligible to receive subsidies to reduce premiums. The following individuals and their dependents are eligible to receive subsidies from the Retirees' Fund:

Any PEBP covered retiree with State service whose last employer was the State or a participating local government entity and who:

- Was initially hired by the State prior to January 1, 2010 and has at least five years of public service; or
- Was initially hired by the State on or after January 1, 2010, but before January 1, 2012 and has at least fifteen years of public service; or
- Was initially hired by the State on or after January 1, 2010, but before January 1, 2012 and has at least five years of public service and has a disability; or
- Any PEBP covered retiree with State service whose last employer was not the State or a participating local government entity and who has been continuously covered under PEBP as a retiree since November 30, 2008.

State service is defined as employment with any Nevada State agency, the Nevada System of Higher Education and any State Board or Commission. Participating local government entity is defined as a county, school board, municipal corporation, political subdivision, public corporation or other local governmental agency that has an agreement in effect with PEBP to obtain group insurance.

***Contributions***

Per NRS 287 contribution requirements of the participating entities and covered employees are established and may be amended by the PEBP Board. The Boards' contractually required contribution for the year ended June 30, 2023 was \$52,027, actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year. Employees are not required to contribute to the OPEB plan.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2023, the Board reported a liability of \$1,801,318 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Board's proportion of the net OPEB liability was based on a projection of the Board's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating state agencies, actuarially determined. At June 30, 2022, the Board's proportion was 0.1249%, which was an increase of 0.0078% from its proportion measured at June 30, 2021.



**Note 8 - Other Post-Employment Retirement Benefits (OPEB) (Continued)**

For the year ended June 30, 2023, the Board recognized OPEB expense of \$106,639. At June 30, 2023, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 59,983
Changes of assumptions	65,730	149,967
Asset experience	-	741
Fund contributions subsequent to the measurement date	52,075	-
	<u>\$ 117,805</u>	<u>\$ 210,691</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources, without regard to the contributions subsequent to the measurement date, related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ending June 30,</u>	
2023	\$ (42,787)
2024	(46,859)
2025	(55,245)
2026	<u>(70)</u>
	<u>\$ (144,961)</u>

**Actuarial Assumptions**

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	4.20% to 9.10%
Investment rate of return	2.50 percent, same as inflation rate assumption
Discount Rate	3.54 percent
Healthcare cost trend rates	4.80% increase effective 7/1/2023, then 7.25% graded down to to ultimate 4.50% over 11 years

Healthy mortality rates were based on the PUB-2010 Public Retirement Plans Safety Mortality Table weighted by Headcount, projected by MP-2020 for officers, and PUB-2010 Public Retirement Plans General Mortality Table weighted by Headcount, projected by MP2020 for civilians. Disabled mortality rates were based on the PUB-2010 Public Retirement Plans Safety Disabled Mortality Table weighted by Headcount, projected by MP-2020 for officers, and PUB-2010 Public Retirement Plans General Disabled Mortality Table weighted by Headcount, projected by MP-2020 for civilians.

**Note 8 - Other Post-Employment Retirement Benefits (OPEB) (Continued)**

The actuarial assumptions used in the June 30, 2022 valuation were based upon certain demographic and other actuarial assumptions as recommended by the actuary, in conjunction with the State and guidance from the GASB statement.

*Discount Rate*

The discount rate basis under GASB Statement No. 75 is required to be consistent with a 20-Year Municipal Bond Index. The Bond Buyer General Obligation 20-Bond Municipal Bond Index is used for the determination of the discount rate.

The discount rates as of July 1, 2022 is 3.54%. Additional detail regarding the discount rates as of June 30, 2022, is provided in the "Actuarial Assumptions and Methods" section of the report proved by the PEBP Board.

*Sensitivity of the Board's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate*

The following presents the Board's proportionate share of the net OPEB liability, as well as what the Board's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
Net OPEB liability	\$ 1,980,802	\$ 1,801,317	\$ 1,645,926

*Sensitivity of the Board's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the Board's proportionate share of the net OPEB liability, as well as what the Board's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Health Care Cost Trend Rates		
	1% Decrease (5.25% Decreasing to 3.5%)	(6.25% Decreasing to 4.5%)	1% Increase (7.25% Decreasing to 5.5%)
Net OPEB liability	\$ 1,714,230	\$ 1,801,317	\$ 1,901,042

*OPEB Plan Fiduciary Net Position*

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PEBP financial report.

**Note 9 - Commitments, Contingencies and Risk Management**

During 2022, the Board was party to a lawsuit that resulted in an adverse judgment against the Board for the costs and attorney's fees of the respondents in the amount of \$48,000. That sum could increase due to respondents potentially recovering their costs and fees for the appeal that was filed by the Board subsequent to receiving judgment. Management believes that there is a strong case for success on appeal. As the Board participates in the State of Nevada's risk management program, any liability for costs and attorney's fees will be submitted to the State for payment. Although payment by the State is not certain until the amount of loss is known, no liability has been accrued as of June 30, 2023.

There were no other claims pending or unresolved disputes involving the Board at June 30, 2023.

**Note 10 - Conversion to Government-Wide Financial Statements**

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net position and activities. These adjustments detail the effect of the capitalization of fixed assets of \$1,007,624, accumulated depreciation of \$1,007,624, depreciation expense of \$407, right-of-use lease assets of \$5,737,887, accumulated amortization of \$526,361, amortization expense of \$157,310, lease liabilities of \$5,367,435, accrued compensated absences of \$222,666, net deferred inflows and outflows of \$2,252,609, net pension liability of \$5,451,105, and the net OPEB liability of \$1,801,318.

Nevada State Board of Pharmacy  
Pension Information - Schedule of Changes in Net Pension Liability  
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.03019%	0.02905%	0.02553%	0.02649%	0.02559%	0.02264%	0.01972%	0.01766%	0.01720%
Proportionate share of the net liability	\$ 5,451,105	\$ 2,648,702	\$ 3,556,176	\$ 3,611,686	\$ 3,490,261	\$ 3,010,553	\$ 2,654,412	\$ 2,024,299	\$ 1,793,062
Covered payroll	\$ 2,292,662	\$ 2,104,627	\$ 1,845,447	\$ 1,835,896	\$ 1,711,106	\$ 1,457,180	\$ 1,117,746	\$ 1,053,952	\$ 1,002,366
Proportionate share of the net pension liability as a percentage of covered payroll	237.76%	125.85%	192.70%	196.73%	203.98%	206.60%	237.48%	192.07%	178.88%
Plan fiduciary net position as a percentage of the total pension liability	75.12%	86.51%	77.04%	76.46%	75.24%	74.40%	72.20%	75.10%	76.30%

Note: Only nine years of information is available due to reporting changes with GASB 68 for Fiscal Year 2015.

Nevada State Board of Pharmacy  
Pension Information - Schedule of Contributions  
Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 355,706	\$ 331,977	\$ 304,004	\$ 266,075	\$ 254,976	\$ 237,423	\$ 184,648	\$ 153,565	\$ 125,037
Contributions in relation to contractually required contributions	<u>(355,706)</u>	<u>(331,977)</u>	<u>(304,004)</u>	<u>(266,075)</u>	<u>(254,976)</u>	<u>(237,423)</u>	<u>(184,648)</u>	<u>(153,565)</u>	<u>(125,037)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 2,441,669</u>	<u>\$ 2,292,662</u>	<u>\$ 2,104,627</u>	<u>\$ 1,845,447</u>	<u>\$ 1,835,986</u>	<u>\$ 1,711,106</u>	<u>\$ 1,457,180</u>	<u>\$ 1,117,745</u>	<u>\$ 1,053,952</u>
Contributions as a percentage of covered payroll	<u>14.57%</u>	<u>14.48%</u>	<u>14.44%</u>	<u>14.42%</u>	<u>13.89%</u>	<u>13.88%</u>	<u>12.67%</u>	<u>13.74%</u>	<u>11.87%</u>

Note: Only nine years of information is available due to reporting changes with GASB 68 for Fiscal Year 2015.

Nevada State Board of Pharmacy

Other Post-Employment Benefit Information - Schedule of Changes in Net Other Post-Employment Benefits Liability  
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017
Board's Proportion of the Net OPEB Liability	0.1249%	0.1171%	0.0960%	0.0965%	0.1000%	0.0846%
Board's Proportionate Share of the Net OPEB Liability	\$ 1,801,317	\$ 1,814,540	\$ 1,443,826	\$ 1,344,606	\$ 1,325,428	\$ 1,101,166
Board's Covered-Employee Payroll	\$ 2,441,669	\$ 2,292,662	\$ 2,104,627	\$ 1,845,447	\$ 1,711,106	\$ 1,407,868
Board's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	73.77%	79.15%	68.60%	72.87%	77.46%	78.30%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note: Only six years of information is available due to reporting changes with GASB 75 for Fiscal Year 2017.

Nevada State Board of Pharmacy  
Other Post-Employment Benefit Information - Schedule of Contributions  
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018
Contractually Required Contribution	\$ 52,075	\$ 49,413	\$ 42,134	\$ 39,504	\$ 39,654	\$ 32,195
Contributions in Relation to the Contractually Required Contribution	(52,075)	(49,413)	(42,134)	(39,504)	(39,654)	(32,195)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board's Covered-Employee Payroll	\$ 2,441,669	\$ 2,292,662	\$ 2,104,627	\$ 1,845,447	\$ 1,711,106	\$ 1,407,868
Contributions as A Percentage of Covered-Employee Payroll	2.13%	2.16%	2.00%	2.14%	2.32%	2.29%

Note: Only six years of information is available due to reporting changes with GASB 75 for Fiscal Year 2017.

**Note 1 - Other Post-Employment Benefit (OPEB)**

**Changes of Benefit Terms**

None.

**Changes of Assumptions**

The assumed discount rate used by the actuary to determine the post-employment benefits liability at June 30, 2022 was increased to 3.54% from 2.16% at June 30, 2021. The effect of the change would result in a decrease in the liability.



Nevada State Board of Prorriety  
Condensed Schedules of Net Position  
Years Ended June 30, 2023 and 2022

	2023 Actual Government- Wide	2022 Actual Government- Wide
<b>Assets</b>		
Cash and cash equivalents	\$ 6,473,443	\$ 3,372,875
Accounts and grants receivable	29,375	169,553
Prepaid expenses and deposits	40,392	39,230
Capital assets, net of accumulated depreciation	-	407
Lease assets, net of accumulated amortization	5,211,526	5,667,556
<b>Total assets</b>	<b>11,754,736</b>	<b>9,249,621</b>
<b>Deferred Outflows of Resources</b>	<b>2,533,680</b>	<b>2,364,373</b>
<b>Total assets and deferred outflows of resources</b>	<b>14,288,416</b>	<b>11,613,994</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	263,225	213,411
Wholesaler license deposits	275,000	150,000
License fees received in advance	2,942,830	757,939
Lease liabilities	5,367,435	5,666,155
Net other post-employment benefit liability	1,801,318	1,814,541
Net pension liability	5,451,105	2,648,702
<b>Total liabilities</b>	<b>16,100,913</b>	<b>11,250,748</b>
<b>Deferred Inflows of Resources</b>	<b>281,071</b>	<b>2,341,637</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>16,381,984</b>	<b>13,592,385</b>
<b>Net Position</b>		
Net position		
Invested in capital assets, net of related debt	(155,909)	1,808
Unrestricted	(1,937,659)	(1,980,199)
<b>Total Net Position</b>	<b>\$ (2,093,568)</b>	<b>\$ (1,978,391)</b>

Nevada State Board of Pharmacy  
Condensed Schedules of Activities  
Years Ended June 30, 2023 and 2022

	2023 Actual Government- Wide	2022 Actual Government- Wide
Expenses		
Operations	\$ 2,266,076	\$ 1,626,974
Personnel	4,278,355	3,682,233
Travel	109,173	66,143
Total expenses	<u>6,653,604</u>	<u>5,375,350</u>
Program Revenue		
Fees, licensing, and permits (charges for services)	<u>4,847,940</u>	<u>4,585,242</u>
General Revenue		
Grant revenue	1,191,016	1,103,849
Investment income	101,340	6,651
Other income	<u>398,131</u>	<u>157,651</u>
Total general revenue	<u>1,690,487</u>	<u>1,268,151</u>
Total revenue	<u>6,538,427</u>	<u>5,853,393</u>
Change in Net Position	<u>\$ (115,177)</u>	<u>\$ 478,043</u>

*Casey Neilson, Inc.*  
Accountants and Advisors

**Independent Auditor's Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards***

To the Members of the Board  
Nevada State Board of Pharmacy  
Reno, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Nevada State Board of Pharmacy (Board), as of and for the year ended June 30, 2023, and the related notes to the financial statements which collectively comprise the Board's basic financial statements, and have issued our report thereon dated November 27, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

#### *Report on Compliance and Other Matters*

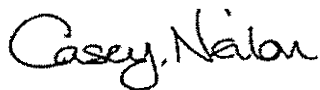
As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Nevada State Board of Pharmacy's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Board's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Nevada State Board of Pharmacy's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Reno, Nevada  
November 27, 2023

*Casey Neilson, Inc.*  
Accountants and Advisors

**Independent Auditor's Report on Compliance for the Major Program and on  
Internal Control over Compliance Required by the Uniform Guidance**

To the Members of the Board  
Nevada State Board of Pharmacy  
Reno, Nevada

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Nevada State Board of Pharmacy's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Nevada State Board of Pharmacy's major federal program for the year ended June 30, 2023. Nevada State Board of Pharmacy's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Nevada State Board of Pharmacy complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Nevada State Board of Pharmacy and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Nevada State Board of Pharmacy's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and the provisions of contracts or grant agreements applicable to Nevada State Board of Pharmacy's federal programs.

## Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Nevada State Board of Pharmacy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Nevada State Board of Pharmacy's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Nevada State Board of Pharmacy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Nevada State Board of Pharmacy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Nevada State Board of Pharmacy's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Casey Nalor". The signature is written in a cursive, flowing style.

Reno, Nevada  
November 27, 2023

Nevada State Board of Pharmacy  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
Department of Health and Human Services			
Pass through the State of Nevada Division of Public and Behavioral Health			
Public Health Preparedness Program			
Purchase Remdesivir Therapeutics Programs	21.027	NU90TP922191	\$ 46,769
Injury Prevention and Control			
Research and State and Community Based Programs	93.136	NU17CE925001-03	\$ 164,298
Injury Prevention and Control			
Research and State and Community Based Programs	93.136	NU17CE925001-04	<u>\$ 729,838</u>
Total Department of Health and Human Services			<u>\$ 940,905</u>
Department of Justice			
Bureau of Justice Assistance			
Harold Rogers Prescription Drug Monitoring Program	16.754	N/A	<u>\$ 250,111</u>
Total Department of Health and Human Services			<u>\$ 250,111</u>
Total Federal Financial Assistance			<u><u>\$ 1,191,016</u></u>



**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (schedule) includes the federal award activity of the Nevada State Board of Pharmacy (Board) under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Nevada State Board of Pharmacy, it is not intended to and does not present the financial position or changes in net position of the Nevada State Board of Pharmacy.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

**Note 3 - Indirect Cost Rate**

The Board has elected to use the 10% de minimis indirect cost rate.

## Section I – Summary of Auditor’s Results

### Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

### Federal Awards

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	No

### Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

## Section II – Financial Statement Findings

### 2023-001: Financial Close and Reporting – Significant Deficiency

Criteria:	Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control over financial reporting is having the capability to prepare full disclosure financial statements in accordance with generally accepted accounting principles (GAAP).
Condition:	We proposed several audit adjustments for corrections to year-end adjustments. In addition, the year-end reconciliation for deferred revenue was not reviewed, except for a self-review by the preparer. The absence of controls over the reconciliations and year-end adjustments of the financial statements and related financial statement disclosures increases the possibility that a misstatement of the financial statements could occur and not be prevented or detected and corrected in a timely manner.
Cause:	Procedures have not been implemented to ensure final review procedures over the financial statements once all year-end adjustments have been made, including all reconciliations.
Effect:	Financial information prepared by the Board may not comply with generally accepted accounting principles.
Recommendation:	We recommend the Board implement procedures to provide for internal controls over year-end reconciliations and adjustments.
Status:	Ongoing.
Initial Year of Finding:	2022
Views of Responsible Officials:	<i>Nevada State Board of Pharmacy agrees with this finding.</i>

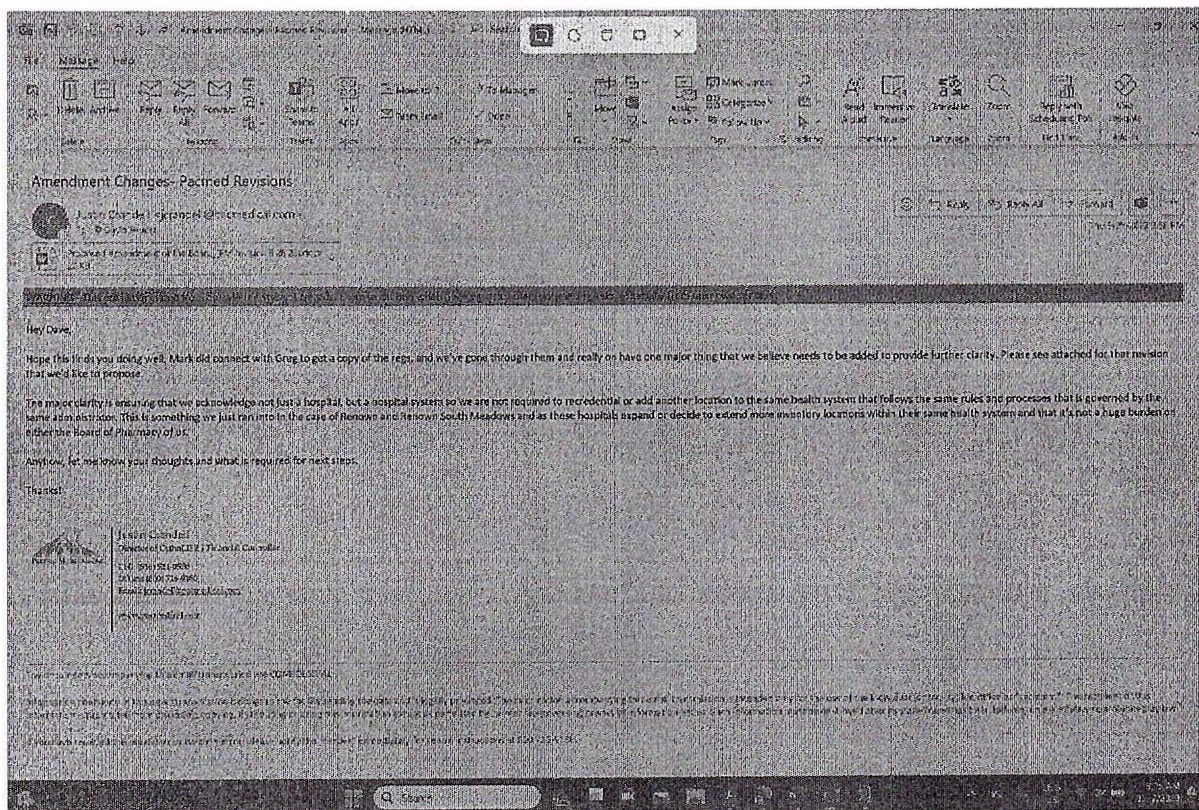
**2022-002: Review of the Actuary Reports - Significant Deficiency**

Criteria:	Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Properly reviewing the actuary reports on the pension (PERS) and on the other post-employment benefit obligation (OPEB) is a key component to effective internal control over financial reporting.
Condition:	During our testing over PERS and OPEB related balances, we noted the actuary reports were not adequately reviewed by Management to ensure consistency with current information and reasonableness over the assumptions used by the actuaries.
Cause:	The Board did not have adequate controls to provide for the review of the PERS and OPEB actuarial reports.
Effect:	PERS and OPEB obligation balances at year-end may be misstated and contributions paid into these plans are not appropriate.
Recommendation:	We recommended the Board implement internal controls to provide for the review of the actuarial reports and retain evidence of such a review.
Current Status:	In the current year management implemented controls to provide for the two-step review of the actuarial reports, including documentation of those reviews.

**2022-003: Implementation of New Accounting Standards - Significant Deficiency**

Criteria:	Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Identification and implementation of new standards is a key component to effective internal control over financial reporting.
Condition:	GASB Statement No. 87, Leases had not been implemented by management.
Cause:	The Board did not have adequate controls to provide for the identification and evaluation of the impact of new accounting standards.
Effect:	Lease assets, accumulated amortization and lease liabilities may be misstated.
Recommendation:	We recommended the Board implement internal controls to provide for the review and implementation of new accounting standards and retain evidence of such a review.
Current Status:	In the current year management took steps to ensure that new pronouncements were addressed and that sufficient resources were allocated to ensure that the new standard was appropriately implemented.

200



PROPOSED REGULATION OF THE  
STATE BOARD OF PHARMACY

LCB File No. \_\_\_\_\_

EXPLANATION – Matter in *italics* is new; matter in brackets [~~omitted material~~] is material to be omitted.

AUTHORITY: NRS 639.070. A REGULATION relating to pharmacy; amending NAC 639.694 to allow a medical products provider to hold an inventory of ambulatory aids at a hospital for delivery to patients upon their discharge, subject to specified terms and conditions; and providing other matters properly relating thereto.

**Section 1.** NAC 639.694 is hereby amended to read as follows:

**NAC 639.694 Administrator required. (NRS 639.070)**

1. Except as otherwise provided in *this section* ~~subsection 4~~, each medical products provider or medical products wholesaler shall employ an administrator at all times. The administrator must:

(a) Be a natural person;

(b) Have a high school diploma or its equivalent;

(c) Have:

(1) At least 1,500 hours of verifiable work experience relating to the products provided by the medical products provider or medical products wholesaler; or

(2) An associate's degree or higher degree from an accredited college or university in a field of study that is directly related to patient health care;

(d) Be employed by the medical products provider or medical products wholesaler at the place of business or facility of the employer at least 40 hours per week or during all regular business hours if the business or facility is regularly open less than 40 hours per week; and

(e) Be approved by the Board.

2. The administrator shall ensure that the operation of the business or facility complies with all applicable federal, state and local laws, regulations and rules.

3. A medical products provider or medical products wholesaler shall notify the staff of the Board of the cessation of employment of an administrator within 3 business days after the cessation of the employment. A medical products provider or medical products wholesaler shall notify the staff of the Board of the employment of a new administrator within 3 business days after the beginning of the employment.



4. A medical products provider or medical products wholesaler may not operate for more than 10 business days without an administrator. The Board may summarily suspend the operation of a business or facility that operates without an administrator.

5. *A medical products provider may hold an inventory of ambulatory aids at a hospital for sale to patients of the hospital upon their discharge if the medical products provider employs an administrator who:*

*(a) Is designated as the administrator for the hospital and serves in that capacity for no more than five hospitals located within a radius of fifty miles of each other;*

*(b) Is on call and reasonably available at all times to assist patients with the use or operation of ambulatory aids delivered to patients at the site of the hospital upon their discharge; and,*

*[insert flush line] The medical products provider sells ambulatory aids pursuant to a contract with a hospital or hospital system, as applicable, that has agreed to furnish licensed health care practitioners who will be available at all times to assist patients with the use or operation of ambulatory aids delivered to them at the site of any hospital and/or hospital system facility upon their discharge.*

6. *A medical products provider who sells ambulatory aids in the manner authorized by subsection 5 shall secure and maintain a license pursuant to NAC 639.6942 for each hospital system with at which the medical products provider has entered into a contract pursuant to subsection 5.*

7. *As used in this section:*

*(a) "Ambulatory aids" means mobility enhancing equipment, prosthetic devices, orthotic appliances, ambulatory casts, and other braces, supports and casts for human use.*

*(b) "Hospital" has the meaning ascribed to it in NRS 449.012.*

*(c) "Hospital system" means a hospital and one or more other hospitals or hospital affiliates related by common control or ownership.*



**NAC 639.408 Engaging in practice of pharmacy at site other than licensed pharmacy: Limitation on performance of services; requirements; prohibitions. (NRS 639.070)**

1. While engaging in the practice of pharmacy at a location other than the site of a licensed pharmacy pursuant to the provisions of NAC 639.403 or 639.407, a registered pharmacist may perform only:

(a) The functions described in paragraphs (b), (c), (d) and (g) to (j) *and* (l), inclusive, of subsection 1 of NRS 639.0124, except for dispensing or administering drugs;

(b) The functions described in NAC 639.773, except for dispensing a self-administered hormonal contraceptive; and

(c) The administration of immunizations pursuant to a written protocol established in accordance with NAC 639.297 to 639.2978, inclusive.

2. A registered pharmacist who engages in the practice of pharmacy at a location other than the site of a licensed pharmacy pursuant to the provisions of NAC 639.403 or 639.407 shall:

(a) Provide written notice of the site of practice to the Executive Secretary in accordance with NAC 639.225;

(b) Ensure that the records of the registered pharmacist are made readily accessible to members of the Board and employees, agents and designees of the Board; and

(c) Comply with all applicable federal and state laws and regulations, including, without limitation:

(1) The Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, and the regulations adopted pursuant thereto, and any other applicable federal or state law concerning the privacy of information regarding health care; and

(2) Requirements relating to the maintenance of records.

3. A registered pharmacist who engages in the practice of pharmacy at a location other than the site of a licensed pharmacy pursuant to the provisions of NAC 639.403 or 639.407 shall not maintain an inventory of drugs at that location.

4. A registered pharmacist shall not engage in the practice of pharmacy at a location other than the site of a licensed pharmacy pursuant to the provisions of NAC 639.403 or 639.407 if he or she:

(a) Serves as a managing pharmacist; or

(b) Provides pharmaceutical services at:

(1) A facility for modified medical detoxification, as defined in NRS 449.00385;

(2) An independent center for emergency medical care, as defined in NRS 449.013;

(3) A facility for intermediate care, as defined in NRS 449.0038;

(4) A facility for skilled nursing, as defined in NRS 449.0039; or

(5) A surgical center for ambulatory patients, as defined in NRS 449.019.

(Added to NAC by Bd. of Pharmacy by R164-20, eff. 12-29-2022)

AB 156 (2023)

Sec. 12.6. NRS 639.0124 is hereby amended to read as follows: 639.0124 1. "Practice of pharmacy" includes, but is not limited to, the:

(a) Performance or supervision of activities associated with manufacturing, compounding, labeling, dispensing and distributing of a drug, including the receipt, handling and storage of prescriptions and other confidential information relating to patients.

(b) Interpretation and evaluation of prescriptions or orders for medicine.

(c) Participation in drug evaluation and drug research.

(d) Advising of the therapeutic value, reaction, drug interaction, hazard and use of a drug.

(e) Selection of the source, storage and distribution of a drug. – 18 – - 82nd Session (2023)

(f) Maintenance of proper documentation of the source, storage and distribution of a drug.

(g) Interpretation of clinical data contained in a person's record of medication.

(h) Development of written guidelines and protocols in collaboration with a practitioner which authorize collaborative drug therapy management. The written guidelines and protocols must comply with NRS 639.2629.

(i) Implementation and modification of drug therapy, administering drugs and ordering and performing tests in accordance with a collaborative practice agreement.

(j) Prescribing, dispensing and administering of drugs for preventing the acquisition of human immunodeficiency virus and ordering and conducting laboratory tests necessary for therapy that uses such drugs pursuant to the protocol prescribed pursuant to NRS 639.28085. (k) Dispensing a self-administered hormonal contraceptive pursuant to NRS 639.28078.

(l) Assessing a patient and prescribing and dispensing a drug for medication-assisted treatment in accordance with section 12.3 of this act.



SFY24 MONTHLY BUDGET REPORT  
NEVADA STATE BOARD OF PHARMACY  
CURRENT MONTH: Oct 23

REVENUES	APPROVED BUDGET	BUDGET AMENDMENTS	REVISED BUDGET	CURRENT MONTH REVENUE/EXPENSE	PRIOR MONTH(S) REVENUE/EXPENSE	PROJECTIONS THROUGH 6/30/2024	TOTAL REVENUE/EXPENSE SFY24	DIFFERENCE
Beginning Balance	\$ 6,232,358		\$ 6,232,358	\$ -	\$ -	\$ 6,232,358	\$ 6,232,358	\$ -
Renewal Fees	\$ 1,795,552		\$ 1,795,552	\$ 936,660	\$ 795,460	\$ 63,432	\$ 1,795,552	\$ -
Registration Fees	\$ 1,561,460		\$ 1,561,460	\$ 87,485	\$ 350,765	\$ 1,123,210	\$ 1,561,460	\$ -
Recovered Costs	\$ 30,000		\$ 30,000	\$ 500	\$ -	\$ 29,500	\$ 30,000	\$ -
CC Processing Fees	\$ 175,000		\$ 175,000	\$ 49,395	\$ 48,390	\$ 77,215	\$ 175,000	\$ -
Change MGR RPh	\$ 22,800		\$ 22,800	\$ 1,000	\$ 3,400	\$ 18,400	\$ 22,800	\$ -
Inspections	\$ 5,000		\$ 5,000	\$ 211	\$ 2,606	\$ 2,183	\$ 5,000	\$ -
Interest Income	\$ 30,000		\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
Late Fees	\$ 15,000		\$ 15,000	\$ 2,060	\$ 4,380	\$ 8,560	\$ 15,000	\$ -
Total Revenues	\$ 9,867,170	\$ -	\$ 9,867,170	\$ 1,077,311	\$ 1,205,001	\$ 7,584,858	\$ 9,867,170	\$ -

EXPENSES								
Payroll	\$ 4,142,479		\$ 4,142,479	\$ 311,219	\$ 941,916	\$ 2,889,345	\$ 4,142,479	\$ -
Operating	\$ 1,146,199		\$ 1,146,199	\$ 88,294	\$ 218,788	\$ 839,117	\$ 1,146,199	\$ -
Equipment	\$ 25,000		\$ 25,000	\$ 2,183	\$ -	\$ 22,817	\$ 25,000	\$ -
In-State Travel	\$ 110,000		\$ 110,000	\$ 11,185	\$ 17,665	\$ 81,150	\$ 110,000	\$ -
Out-of-State Travel	\$ 65,000		\$ 65,000	\$ 1,971	\$ 632	\$ 62,397	\$ 65,000	\$ -
DAG Cost	\$ 40,000		\$ 40,000	\$ -	\$ 167	\$ 39,833	\$ 40,000	\$ -
Reserve	\$ 4,338,492	\$ -	\$ 4,338,492	\$ -	\$ -	\$ -	\$ 4,338,492	\$ -
Total Expenses	\$ 9,867,170	\$ -	\$ 9,867,170	\$ 414,851	\$ 1,179,167	\$ 3,934,659	\$ 9,867,170	\$ -
Balance	\$ -	\$ -	\$ -				\$ -	\$ -

**The laws of the State of Nevada require holders of Registrations, Licenses, Certificates, and Permits issued by the Nevada Board of Pharmacy to furnish information to the Board's Investigators upon request.**

**NRS 639.210** Grounds for suspension or revocation of certificate, license, registration or permit or denial of application. The Board may suspend or revoke any certificate, license, registration or permit issued pursuant to this chapter, and deny the application of any person for a certificate, license, registration or permit, if the holder or applicant:

...

4. Is guilty of unprofessional conduct or conduct contrary to the public interest;

...

17. Has failed to maintain and make available to a state or federal officer any records in accordance with the provisions of this chapter or chapter 453 or 454 of NRS;

**NAC 639.945** Unprofessional conduct; owner responsible for acts of employees.

1. The following acts or practices by a holder of any license, certificate or registration issued by the Board or any employee of any business holding any such license, certificate or registration are declared to be, specifically but not by way of limitation, unprofessional conduct and conduct contrary to the public interest:

...

- (m) Failing to provide any document, data or information that is required to be made and maintained pursuant to chapters 453, 454, 585 and 639 of NRS and chapters 453, 454, 585 and 639 of NAC to a member of the Board or a member of the staff of the Board upon his or her request.

...

3. The owner of any business or facility licensed, certified or registered by the Board is responsible for the acts of all personnel in his or her employ.

**BEFORE THE NEVADA STATE BOARD OF PHARMACY****NEVADA STATE BOARD OF PHARMACY,****Petitioner,****v.****CVS PHARMACY #5811,  
Pharmacy License No. PH01912,****HEIDI WICKHAM, RPH,  
Certificate of Registration No. 16474, and****ADALBERTO GARZA, RPH,  
Certificate of Registration No. 18029,****Respondents.****CASE NOS. 19-046-PH-S  
19-046-RPH-A-S  
19-046-RPH-B-S****STIPULATION AND ORDER**

Brett Kandt, General Counsel for Petitioner the Nevada State Board of Pharmacy (Board), and Respondents Heidi Wickham, RPh (Wickham), Certificate of Registration No. 16474, Adalberto Garza, RPh (Garza), Certificate of Registration No. 18029, and CVS Pharmacy #5811, License No. PH01912, by and through counsel, Brian J. Convery, Esq., **HEREBY STIPULATE AND AGREE THAT:**

1. On or about October 19, 2023, Respondents were served with the Notice of Intended Action and Accusation (Accusation) on file in this matter together with the Statement to Respondent and Notice of Hearing.
2. Respondents are fully aware of the right to seek the advice of counsel in this matter prior to entering into this Stipulation.
3. Respondents are aware of the right to a hearing on the matters alleged in the Accusation, the right to reconsideration, the right to appeal and any and all other rights which may be accorded pursuant to NRS Chapter 233B (Nevada Administrative Procedure Act),

NRS Chapter 622A (Administrative Procedure Before Certain Regulatory Bodies), and NRS Chapter 639 (Nevada Pharmacy Act).

4. Conditioned on the acceptance of this Stipulation by the Board, and with the exception of the right to challenge any determination that Respondents have failed to comply with the provisions of this Stipulation, Respondents hereby knowingly and voluntarily waive the rights to a hearing, reconsideration, appeal and any and all other rights related to this action that may be accorded by NRS Chapter 233B (Nevada Administrative Procedure Act), NRS Chapter 622A (Administrative Procedure Before Certain Regulatory Bodies), and NRS Chapter 639 (Nevada Pharmacy Act).

5. Except as provided herein Respondents do not contest the allegations in the Accusation, but acknowledge that Board staff prosecuting this case could present such evidence at an administrative hearing to establish a factual basis for the violations alleged therein, *to wit*, that:

A. Wickham violated NAC 639.707(4) and engaged in unprofessional conduct as defined in NAC 639.945(1)(e) and/or (i) when she failed to confer with the prescriber on the duplication of therapy for patient N.T. and overrode DUR alerts for prescription no. 584696;

B. Garza violated NRS 639.266 and NAC 639.707 when he failed to provide medication counseling to N.T. for prescription no. 591623; and

C. As the pharmacy/pharmacy owner at which the violations of law alleged herein occurred, Respondent CVS Pharmacy #5811 is responsible for those violations, including all errors and omissions of Wickham and Garza, pursuant to NRS 639.230(5), NAC 639.702 and/or NAC 639.945(2).

Count Three in the Accusation, Paragraphs 13 and 14, is hereby DISMISSED, Respondents having presented proof that Wickham was not managing pharmacist of CVS

Pharmacy #5811 at the time of the failure to maintain documentation of medication counseling in violation of NRS 639.266, NAC 639.707 and NAC 639.708 as alleged in Paragraph 7, and therefore not responsible for those violations pursuant to NRS 639.220(1) and/or NAC 639.702.

6. Those violations are plead with particularity in the Accusation and grounds for action pursuant to NRS 639.210 and NRS 639.255.

7. To resolve this matter without incurring any further costs or the expense associated with a hearing, the Board and Respondent Heidi Wickham, RPh, Certificate of Registration No. 16474, stipulate to the following penalties:

A. Pursuant to NRS 639.255(1)(f) and NAC 639.955(5), Respondent Wickham shall pay a fine of One Thousand Dollars (\$1,000.00) for the violations; and

B. Pursuant to NRS 622.400, Respondent Wickham shall pay Five Hundred Dollars (\$500.00) to partially reimburse the Board for recoverable attorney's fees and investigative costs.

8. To resolve this matter without incurring any further costs or the expense associated with a hearing, the Board and Respondent Adalberto Garza, RPh, Certificate of Registration No. 18029, stipulate to the following penalties:

A. Pursuant to NRS 639.255(1)(f) and NAC 639.955(5), Respondent Garza shall pay a fine of One Thousand Dollars (\$1,000.00) for the violations; and

B. Pursuant to NRS 622.400, Respondent Garza shall pay Five Hundred Dollars (\$500.00) to partially reimburse the Board for recoverable attorney's fees and investigative costs.

9. To resolve this matter without incurring any further costs or the expense associated with a hearing, the Board and Respondent CVS Pharmacy #5811, Pharmacy License No. PH01912, stipulate to the following penalties:

A. Pursuant to NRS 639.255(1)(f) and NAC 639.955(5), Respondent CVS Pharmacy #5811 shall pay a fine of Three Thousand Dollars (\$3,000.00) for the violations; and

B. Pursuant to NRS 622.400, Respondent CVS Pharmacy #5811 shall pay One Thousand Dollars (\$1,000.00) to partially reimburse the Board for recoverable attorney's fees and investigative costs.

10. Any failure by any Respondent to comply with the terms of this Order may result in issuance by the Executive Secretary of an order to show cause pursuant to NAC 639.965 directing the non-compliant Respondent(s) to appear before the Board at the next regularly scheduled meeting for a show cause hearing. If such a hearing results in a finding of a violation of this Order by any Respondent, the Board may impose additional discipline upon the non-compliant Respondent(s) consistent with the provisions of NRS Chapter 639.

11. General Counsel will present this Stipulation to the Board for approval pursuant to NRS 622.330 at the Board's regularly scheduled public meeting on December 6, 2023. Respondents will appear in person at the meeting to answer questions from the Board Members and/or Board Staff. The Board Members and Staff may discuss and deliberate regarding this Stipulation, even if Respondents or counsel are not present at the meeting.

12. The Board has discretion to accept this Stipulation, but it is not obligated to do so. If this Stipulation is approved by the Board, it shall be a public record pursuant to NRS 622.330 and shall be reported to the National Practitioner Data Bank pursuant to 42 USC § 1396r-2 and 45 CFR Part 60.

13. If the Board rejects any part or all of this Stipulation, and unless they reach an alternative agreement on the record during the hearing, the parties agree that a full hearing on the merits of this matter may be heard by the Board at a later date. The terms and admissions herein may not be used or referred to in a full hearing on the merits of this matter.



14. Upon approval of this Stipulation by the Board, Respondents shall pay the fines agreed to herein by personal, business, certified or cashier's check or money order made payable to "State of Nevada, Office of the Treasurer," to be received by the Board's Reno office located at 985 Damonte Ranch Parkway – Suite 206, Reno, Nevada 89521, within thirty (30) days of entry of this Order.

15. Upon approval of this Stipulation by the Board, Respondents shall pay the attorney's fees and investigative costs agreed to herein by personal, business, certified or cashier's check or money order made payable to the "Nevada State Board of Pharmacy" to be received by the Board's Reno office located at 985 Damonte Ranch Parkway – Suite 206, Reno, Nevada 89521, within thirty (30) days of entry of this Order.

16. Subject to the approval of this Stipulation by the Board, the Board and Respondents agree to release one another from any and all additional claims arising from the facts set forth in the Accusation on file herein, whether known or unknown that might otherwise have existed on or before the effective date of this Order.

Respondents have fully considered the charges and allegations contained in the *First Amended Notice of Intended Action and Accusation* in this matter, and the terms of this Stipulation, and have knowingly and voluntarily agreed to the terms set forth herein, and waived certain rights, as stated herein.

**AGREED:**

Signed this \_\_\_\_ day of December 2023

Signed this \_\_\_\_ day of December 2023

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**CVS PHARMACY #5811**  
**Pharmacy License No. PH01912**

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**HEIDI WICKHAM, RPH**  
**Certificate of Registration No. 16474**

Signed this \_\_\_\_ day of December 2023

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**ADALBERTO GARZA, RPH**  
**Certificate of Registration No. 18029**

**APPROVED AS TO FORM AND**  
**CONTENT**  
this \_\_\_\_ day of December 2023

Signed this \_\_\_\_ day of December 2023

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**BRIAN J. CONVERY, ESQ.**  
**Counsel for Respondents**

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**BRETT KANDT, ESQ.**  
**General Counsel**  
**Nevada State Board of Pharmacy**

## **ORDER**

The Nevada State Board of Pharmacy hereby adopts the foregoing Stipulation as to Respondent Heidi Wickham, RPh, Certificate of Registration No. 16474, Adalberto Garza, RPh, Certificate of Registration No. 18029, and CVS Pharmacy #5811, License No. PH01912, in Case Nos. 19-046-PH-S, 19-046-RPH-A-S and 19-046-RPH-B-S, and hereby orders that the terms of the foregoing Stipulation be made immediately effective upon execution below.

### **IT IS SO ORDERED.**

Entered this \_\_\_\_ day of December 2023.

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Helen Park, Pharm.D.  
President  
Nevada State Board of Pharmacy

**BEFORE THE NEVADA STATE BOARD OF PHARMACY****NEVADA STATE BOARD OF PHARMACY,****Petitioner,****v.****CVS PHARMACY #5113,  
Pharmacy License No. PH01951, and****ARASH KHOSH, RPH,  
Certificate of Registration No. 20020,****Respondents.****CASE NOS. 19-132-PH-S  
19-132-RPH-S****STIPULATION AND ORDER**

Brett Kandt, General Counsel for Petitioner the Nevada State Board of Pharmacy (Board), and Respondents Arash Khosh, RPh (Khosh), Certificate of Registration No. 20020, and CVS Pharmacy #5113, License No. PH01951, by and through counsel,, Brian J. Convery, Esq., **HEREBY STIPULATE AND AGREE THAT:**

1. On or about October 19, 2023, Respondents were served with the Notice of Intended Action and Accusation (Accusation) on file in this matter together with the Statement to Respondent and Notice of Hearing.
2. Respondents are fully aware of the right to seek the advice of counsel in this matter prior to entering into this Stipulation.
3. Respondents are aware of the right to a hearing on the matters alleged in the Accusation, the right to reconsideration, the right to appeal and any and all other rights which may be accorded pursuant to NRS Chapter 233B (Nevada Administrative Procedure Act), NRS Chapter 622A (Administrative Procedure Before Certain Regulatory Bodies), and NRS Chapter 639 (Nevada Pharmacy Act).

4. Conditioned on the acceptance of this Stipulation by the Board, and with the exception of the right to challenge any determination that Respondents have failed to comply with the provisions of this Stipulation, Respondents hereby knowingly and voluntarily waive the rights to a hearing, reconsideration, appeal and any and all other rights related to this action that may be accorded by NRS Chapter 233B (Nevada Administrative Procedure Act), NRS Chapter 622A (Administrative Procedure Before Certain Regulatory Bodies), and NRS Chapter 639 (Nevada Pharmacy Act).

5. Respondents do not contest the allegations in the Accusation, but acknowledge that Board staff prosecuting this case could present such evidence at an administrative hearing to establish a factual basis for the violations alleged therein, *to wit*, that:

A. Respondent Khosh violated NAC 639.753 and engaged in unprofessional conduct as defined in NAC 639.945(1)(h) and (i) when he informed patient S.S. that the medication in the pharmacy stock was limited and refused to fill the prescription;

B. Respondent Khosh violated NRS 197.190 and engaged in unprofessional conduct as defined in NAC 639.945(1)(h) when he falsely represented to the Board investigator that there was a shortage of Norco 7.51325 in the pharmacy stock on July 12, 2019; and

C. As the pharmacy/pharmacy owner at which the violations of law alleged herein occurred, Respondent CVS Pharmacy #5113 is responsible for those violations, including all errors and omissions of Respondent Khosh, pursuant to NRS 639.230(5), NAC 639.702 and/or NAC 639.945(2).

6. Those violations are plead with particularity in the Accusation and grounds for action pursuant to NRS 639.210 and NRS 639.255.

7. To resolve this matter without incurring any further costs or the expense associated with a hearing, the Board and Respondent Khosh stipulate to the following penalties. The registration of Arash Khosh, RPh, Certificate of Registration No. 20020, is suspended

pursuant to NRS 639.255(1)(c). The suspension is stayed, and Respondent Khosh is placed on probation for a period of one (1) year pursuant to NRS 639.255(1)(b), subject to the following conditions:

- A. Pursuant to NRS 639.255(1)(e), Respondent Khosh shall accept this Stipulation and Order as a public reprimand;
- B. Pursuant to NRS 639.255(1)(f) and NAC 639.955(5), Respondent Khosh shall pay a fine of Two Thousand Dollars (\$2,000.00) for the violations; and
- C. Pursuant to NRS 622.400, Respondent Khosh shall pay One Thousand Dollars (\$1,000.00) to partially reimburse the Board for recoverable attorney's fees and investigative costs.

Upon successful completion of probation, Respondent Khosh's Certificate of Registration No. 20020 will be fully restored.

8. To resolve this matter without incurring any further costs or the expense associated with a hearing, the Board and Respondent CVS Pharmacy #5113, License No. PH01951, stipulate to the following penalties:

- A. Pursuant to NRS 639.255(1)(f) and NAC 639.955(5), Respondent CVS Pharmacy #5113 shall pay a fine of Two Thousand Dollars (\$2,000.00) for the violations; and
- B. Pursuant to NRS 622.400, Respondent CVS Pharmacy #5113 shall pay One Thousand Dollars (\$1,000.00) to partially reimburse the Board for recoverable attorney's fees and investigative costs.

9. Any failure by any Respondent to comply with the terms of this Order may result in issuance by the Executive Secretary of an order to show cause pursuant to NAC 639.965 directing the non-compliant Respondent(s) to appear before the Board at the next regularly scheduled meeting for a show cause hearing. If such a hearing results in a finding of a violation of this Order by any Respondent, the Board may impose additional discipline upon the non-

compliant Respondent(s) consistent with the provisions of NRS Chapter 639. If such a hearing results in a finding of a violation of this Order by Respondent Khosh, the Board may lift the stay and immediately suspend Certificate of Registration No. 20020.

10. General Counsel will present this Stipulation to the Board for approval pursuant to NRS 622.330 at the Board's regularly scheduled public meeting on December 6, 2023.

Respondents will appear in person at the meeting to answer questions from the Board Members and/or Board Staff. The Board Members and Staff may discuss and deliberate regarding this Stipulation, even if Respondents or counsel are not present at the meeting.

11. The Board has discretion to accept this Stipulation, but it is not obligated to do so. If this Stipulation is approved by the Board, it shall be a public record pursuant to NRS 622.330 and shall be reported to the National Practitioner Data Bank pursuant to 42 USC § 1396r-2 and 45 CFR Part 60.

12. If the Board rejects any part or all of this Stipulation, and unless they reach an alternative agreement on the record during the hearing, the parties agree that a full hearing on the merits of this matter may be heard by the Board at a later date. The terms and admissions herein may not be used or referred to in a full hearing on the merits of this matter.

13. Upon approval of this Stipulation by the Board, Respondents shall pay the fines agreed to herein by personal, business, certified or cashier's check or money order made payable to "State of Nevada, Office of the Treasurer," to be received by the Board's Reno office located at 985 Damonte Ranch Parkway – Suite 206, Reno, Nevada 89521, within thirty (30) days of entry of this Order.

14. Upon approval of this Stipulation by the Board, Respondents shall pay the attorney's fees and investigative costs agreed to herein by personal, business, certified or cashier's check or money order made payable to the "Nevada State Board of Pharmacy" to be

received by the Board's Reno office located at 985 Damonte Ranch Parkway – Suite 206, Reno, Nevada 89521, within thirty (30) days of entry of this Order.

15. Subject to the approval of this Stipulation by the Board, the Board and Respondents agree to release one another from any and all additional claims arising from the facts set forth in the Accusation on file herein, whether known or unknown that might otherwise have existed on or before the effective date of this Order.

**Respondents have fully considered the charges and allegations contained in the *First Amended Notice of Intended Action and Accusation* in this matter, and the terms of this Stipulation, and have knowingly and voluntarily agreed to the terms set forth herein, and waived certain rights, as stated herein.**

**AGREED:**

**Signed this \_\_\_\_ day of December 2023**

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**CVS PHARMACY #5113  
Pharmacy License No. PH01951**

**Signed this \_\_\_\_ day of December 2023**

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**ARASH KHOSH, RPH  
Certificate of Registration No. 20020**

**APPROVED AS TO FORM AND  
CONTENT  
this \_\_\_\_ day of December 2023**

**Signed this \_\_\_\_ day of December 2023**

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**BRIAN J. CONVERY, ESQ.  
Counsel for Respondents**

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**BRETT KANDT, ESQ.  
General Counsel  
Nevada State Board of Pharmacy**



**ORDER**

The Nevada State Board of Pharmacy hereby adopts the foregoing Stipulation as to Respondent CVS Pharmacy #5113, License No. PH01951, and Respondent Arash Khosh, RPh, Certificate of Registration No. 20020, in Case Nos. 19-132-PH-S and 19-132-RPH-S, and hereby orders that the terms of the foregoing Stipulation be made immediately effective upon execution below.

**IT IS SO ORDERED.**

Entered this \_\_\_\_ day of December 2023.

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Helen Park, Pharm.D.  
President  
Nevada State Board of Pharmacy

**BEFORE THE NEVADA STATE BOARD OF PHARMACY**

**NEVADA STATE BOARD OF PHARMACY,**

**Petitioner,**

**v.**

**MANINDER HERR, DVM,  
Certificate of Registration Nos. CS26975 and  
DV00698,**

**Respondent.**

**Case No. 20-147-S**

**STIPULATION AND ORDER**

J. David Wuest, in his official capacity as Executive Secretary of the Nevada State Board of Pharmacy ("Board"), by and through its Senior General Counsel, Gregory L. Zunino, and Respondent Maninder Herr, D.V.M, ("Respondent"), by and through counsel, Tony Abbatangelo, Esq., hereby stipulate and agree as follows:

1. The Board has jurisdiction over Respondent and this matter.
2. The Board's staff properly served Respondent with the Notice of Intended Action and Accusation ("Accusation") on file in this matter, together with the Statement to Respondent and Notice of Hearing.
3. Respondent acknowledges that he understands the terms of this Stipulation, and that he has executed it knowingly and voluntarily.
4. Respondent acknowledges that he is aware of the right to a hearing on the matters alleged in the Accusation, the right to reconsideration of a Board determination in a contested case, the right to appeal a Board determination in a contested case, and all other rights afforded Respondent under NRS Chapter 233B, the Nevada Administrative Procedure Act, NRS Chapter 622A, which governs administrative procedure before the Board, NRS Chapter 639, the Nevada Pharmacy Act, and NRS Chapter 453, the Nevada Uniform Controlled Substances Act.
5. Conditioned on the acceptance of this Stipulation by the Board and excluding the right to challenge any determination that Respondent has failed to comply with its provisions, Respondent hereby freely and voluntarily waives the right to a hearing, reconsideration, appeal, and other rights related to this action as identified above.

6. Without admitting to a violation of law, Respondent admits that evidence exists, and that the Board counsel prosecuting this case could present such evidence at an administrative hearing, to establish a factual basis for the violations alleged in the Accusation.

7. To resolve this matter without incurring any further costs or the expenses associated with a hearing, the Board and Respondent agree as follows:

A. Respondent, a veterinarian, holds two certificates of registration issued by the Board: 1) Certificate of Registration No. CS26975, which authorizes Respondent to prescribe controlled substances; and 2) Certificate of Registration DV00698, which authorizes Respondent to dispense dangerous drugs and controlled substances. Both certificates shall be **REVOKED** as of the effective date of this Order. Respondent shall not be eligible to apply to the Board for reinstatement of either certificate of registration until at least one (1) year after the effective date of this Order.

B. Respondent shall pay an administrative fine of Two Thousand Five Hundred and 00/100 Dollars (\$2,500.00) for the violations alleged in the Accusation. Further, Respondent shall pay the sum of One Thousand and 00/100 Dollars (\$1,000.00) to partially reimburse the Board for recoverable attorney's fees and costs incurred in investigating and prosecuting this matter.

8. Failure by Respondent to comply with the terms stated herein may result in issuance by the Executive Secretary of an order to show cause, pursuant to NAC 639.965, directing Respondent to appear before the Board at the next regularly scheduled meeting for a show cause hearing. If such a hearing results in a finding of a violation, the Board may impose additional discipline not inconsistent with the provisions of NRS Chapters 453 and 639.

9. The Board's Senior General Counsel will present this Stipulation to the Board for approval pursuant to NRS 622.330 at the Board's regularly scheduled public meeting on December 6, 2023, in Las Vegas, Nevada. The Board Members and Staff may discuss and deliberate regarding this Stipulation even if Respondent fails to appear for the meeting.

10. The Board may accept this Stipulation, but it is not obligated to do so. If this Stipulation is approved by the Board, it shall be a public record pursuant to NRS 622.330 and shall be reported to the National Practitioner Data Bank pursuant to 42 U.S.C. § 1396r-2 and 45 CFR Part 60.

11. If the Board rejects any part or all this Stipulation, and unless the parties reach an alternative agreement on the record during the hearing, the parties agree that the Board may hear a full contested hearing on the merits of all alleged violations as stated in the Accusation. The terms and admissions herein may not be used, relied upon, or referred to by any party during any such hearing.

12. Upon approval of this Stipulation by the Board, Respondent shall pay the applicable fine agreed to herein *by check or money order* payable to “**State of Nevada, Office of the Treasurer.**” Payment shall be remitted in full to the Board’s Reno office, located at 985 Damonte Ranch Parkway, Suite 206, Reno, Nevada 89521, by December 31, 2024.

13. Upon approval of this Stipulation by the Board, Respondent shall pay the attorney’s fees and costs agreed to herein *by check or money order* payable to “**Nevada State Board of Pharmacy.**” Payment shall be remitted in full to the Board’s Reno office, located at 985 Damonte Ranch Parkway, Suite 206, Reno, Nevada 89521, by December 31, 2024.

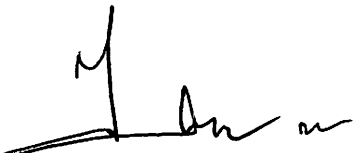
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14. Subject to the approval of this Stipulation by the Board, the parties agree to release each other from any or all additional claims arising from the facts set forth in the Accusation on file herein.


**AGREED:**

Signed this 20<sup>th</sup> day of November 2023.

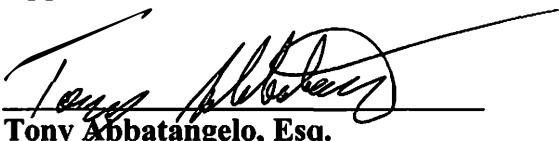
Signed this \_\_\_\_ day of November 2023.

  
\_\_\_\_\_  
**MANINDER HERR, D.V.M**

**NEVADA STATE BOARD OF PHARMACY**

By   
\_\_\_\_\_  
**GREGORY L. ZUNINO**  
**Senior General Counsel**  
**Nevada Bar No. 4805**

**Approved as to Form and Content:**

  
\_\_\_\_\_  
**Tony Abbatangelo, Esq.**  
**Nevada Bar No. 3897**  
**Attorney for Respondent D. Maninder Herr**

**DECISION AND ORDER**

The Nevada State Board of Pharmacy hereby adopts the foregoing Stipulation as its final decision in Case No. 21-147-S and hereby orders that the terms of the foregoing Stipulation be made effective upon the date of entry set forth below.

**IT IS SO ORDERED.**

Entered this 6<sup>th</sup> day of December 2023.

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Helen Park, President  
Nevada State Board of Pharmacy

**BEFORE THE NEVADA STATE BOARD OF PHARMACY**

**NEVADA STATE BOARD OF PHARMACY,**

**Petitioner,**

**v.**

**SMITH'S PHARMACY #348,  
Pharmacy License No. PH01097,**

**and,**

**D. MAHENDER NATH, RPH,  
Certificate of Registration No. 09133,**

**Respondents.**

**Case No. 20-217-PH-S  
20-217-RPH-S**

**STIPULATION AND ORDER**

J. David Wuest, in his official capacity as Executive Secretary of the Nevada State Board of Pharmacy ("Board"), by and through its Senior General Counsel, Gregory L. Zunino, Respondent Smith's Pharmacy #348 ("Respondent Smith's"), by and through its authorized representative, and Respondent D. Mahender Nath ("Respondent Nath"), by and through counsel, Laura Lucero, Esq., hereby stipulate and agree as follows:

1. The Board has jurisdiction over Respondent Smith's and Respondent Nath (together "Respondents").
2. The Board's staff properly served Respondents with the Notice of Intended Action and Accusation ("Accusation") on file in this matter, together with the Statement to Respondent and Notice of Hearing.
3. The undersigned representative of Respondent Smith's hereby warrants and represents that she has all necessary corporate power and authority to execute this Stipulation and Proposed Order ("Stipulation") and the company's behalf.
4. Respondents acknowledge that they understand the terms of this Stipulation, and that they have executed it knowingly and voluntarily.
5. Respondents acknowledge that they are aware of the right to a hearing on the matters alleged in the Accusation, the right to reconsideration of a Board determination in a contested case, the

right to appeal a Board determination in a contested case, and all other rights afforded Respondents under NRS Chapter 233B, the Nevada Administrative Procedure Act, NRS Chapter 622A, which governs administrative procedure before the Board, NRS Chapter 639, the Nevada Pharmacy Act, and NRS Chapter 453, the Nevada Uniform Controlled Substances Act.

6. Conditioned on the acceptance of this Stipulation by the Board and excluding the right to challenge any determination that Respondents have failed to comply with the provisions of the paragraphs below, Respondents hereby freely and voluntarily waives the right to a hearing, reconsideration, appeal, and other rights related to this action as identified above.

7. Although Respondent Nath asserts that he met the appropriate standard of care, Respondents admit that evidence exists, and that the Board counsel prosecuting this case could present such evidence at an administrative hearing, to establish a factual basis for the violations alleged in the Accusation.

8. To resolve this matter without incurring any further costs or the expenses associated with a hearing, the Board and Respondents agree to the imposition of the following penalties:

A. Respondent Smith's shall pay an administrative fine of Two Thousand and 00/100 Dollars (\$2000.00) for the violations alleged in the Accusation. Further, Respondent Smith's shall pay the sum of Five Hundred and 00/100 Dollars (\$500.00) to partially reimburse the Board for recoverable attorney's fees and costs incurred in investigating and prosecuting this matter.

B. Respondent Nath shall pay an administrative fine of One Thousand and 00/100 Dollars (\$1,000.00). Further, Respondent Nath shall pay the sum of Five Hundred and 00/100 Dollars (\$500.00) to partially reimburse the Board for recoverable attorney's fees and costs incurred in investigating and prosecuting this matter.

9. Failure by either Respondent to comply with the terms stated herein may result in issuance by the Executive Secretary of an order to show cause, pursuant to NAC 639.965, directing said Respondent to appear before the Board at the next regularly scheduled meeting for a show cause hearing. If such a hearing results in a finding of a violation, the Board may impose additional discipline not inconsistent with the provisions of NRS Chapter 639.



10. The Board's Senior General Counsel will present this Stipulation to the Board for approval pursuant to NRS 622.330 at the Board's regularly scheduled public meeting on December 6, 2023, in Las Vegas, Nevada. The Board Members and Staff may discuss and deliberate regarding this Stipulation even if one or both Respondents fails to appear for the meeting.

11. The Board may accept this Stipulation, but it is not obligated to do so. If this Stipulation is approved by the Board, it shall be a public record pursuant to NRS 622.330 and shall be reported to the National Practitioner Data Bank pursuant to 42 U.S.C. § 1396r-2 and 45 CFR Part 60.

12. If the Board rejects any part or all this Stipulation, and unless the parties reach an alternative agreement on the record during the hearing, the parties agree that the Board may hear a full contested hearing on the merits of all alleged violations as stated in the Accusation. The terms and admissions herein may not be used, relied upon, or referred to by any party during any such hearing.

13. Upon approval of this Stipulation by the Board, each Respondent shall pay the applicable fine agreed to herein by *check* or *money order* payable to "**State of Nevada, Office of the Treasurer.**" Payments shall be remitted in full to the Board's Reno office, located at 985 Damonte Ranch Parkway, Suite 206, Reno, Nevada 89521, by February 1, 2024.

14. Upon approval of this Stipulation by the Board, Respondents shall pay the attorney's fees and costs agreed to herein by *check* or *money order* payable to "**Nevada State Board of Pharmacy.**" Payment shall be remitted in full to the Board's Reno office, located at 985 Damonte Ranch Parkway, Suite 206, Reno, Nevada 89521, by February 1, 2024.


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15. Subject to the approval of this Stipulation by the Board, the parties agree to release each other from any or all additional claims arising from the facts set forth in the Accusation on file herein.

**AGREED:**

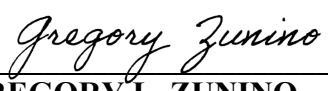
Signed this 19th day of November 2023.

**SMITH'S PHARMACY #348**

By   
**JAIME MONTUORO, PHARM.D**  
Division Health Leader  
Smith's Food and Drug Stores

Signed this 29th day of November 2023.

**NEVADA STATE BOARD OF PHARMACY**

By   
**GREGORY L. ZUNINO**  
Senior General Counsel  
Nevada Bar No. 4805

Signed this \_\_ day of November 2023

\_\_\_\_\_  
**D. MAHENDER NATH, RPH, Certificate**  
**of Registration No. 09133**

**Approved as to Form and Content:**

\_\_\_\_\_  
**Laura Lucero, Esq.**  
**Nevada Bar No. 8843**  
*Attorney for Respondent D. Mahender Nath*

**DECISION AND ORDER**

The Nevada State Board of Pharmacy hereby adopts the foregoing Stipulation as its final decision in Case Nos. 20-217-PH-S and 20-217-RPH-S and hereby orders that the terms of the foregoing Stipulation be made effective upon the date of entry set forth below.

**IT IS SO ORDERED.**

Entered this 6<sup>th</sup> day of December 2023.

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Helen Park, President  
Nevada State Board of Pharmacy

**BEFORE THE NEVADA STATE BOARD OF PHARMACY**

**NEVADA STATE BOARD OF PHARMACY,**

**Petitioner,**

**v.**

**JOANNA REINA REYES, APRN,  
Certificate of Registration No. CS29711,**

**Respondent.**

**Case No. 22-447-CS-S**

**STIPULATION AND ORDER**

J. David Wuest, in his official capacity as Executive Secretary of the Nevada State Board of Pharmacy ("Board"), by and through its Senior General Counsel, Gregory L. Zunino, and Respondent Joanna Reina Reyes, APRN, ("Respondent"), by and through counsel, hereby stipulate and agree as follows:

1. The Board has jurisdiction over Respondent and this matter.
2. The Board's staff properly served Respondent with the Notice of Intended Action and Accusation ("Accusation") on file in this matter, together with the Statement to Respondent and Notice of Hearing.
3. Respondent acknowledges that she understands the terms of this Stipulation, and that she has executed it knowingly and voluntarily.
4. Respondent acknowledges that she is aware of the right to a hearing on the matters alleged in the Accusation, the right to reconsideration of a Board determination in a contested case, the right to appeal a Board determination in a contested case, and all other rights afforded Respondent under NRS Chapter 233B, the Nevada Administrative Procedure Act, NRS Chapter 622A, which governs administrative procedure before the Board, NRS Chapter 639, the Nevada Pharmacy Act, and NRS Chapter 453, the Nevada Uniform Controlled Substances Act.
5. Conditioned on the acceptance of this Stipulation by the Board and excluding the right to challenge any determination that Respondent has failed to comply with its provisions, Respondent

hereby freely and voluntarily waives the right to a hearing, reconsideration, appeal, and other rights related to this action as identified above.

6. Respondent admits that evidence exists, and that the Board counsel prosecuting this case could present such evidence at an administrative hearing, to establish a factual basis for the violations alleged in the Accusation.

7. To resolve this matter without incurring any further costs or the expenses associated with a hearing, the Board and Respondent agree as follows:

A. Respondent, an advanced practice registered nurse, holds Certificate of Registration No. CS29711, which was originally issued by the Board in 2020. Certificate of Registration No. CS29711 authorizes Respondent to prescribe dangerous drugs and controlled substances in Nevada.

B. Respondent is licensed to practice advanced nursing in both Nevada and California.

C. Pursuant to a Stipulated Settlement and Disciplinary Order (the "California Order"), approved on March 15, 2023, the California Board of Registered Nursing revoked Respondent's license and certificates authorizing her to practice advanced nursing in California. Under the terms of the California Order, effective April 14, 2023, the revocations were stayed pending Respondent's successful completion of a three-year period of probation in California.

D. On or about June 26, 2023, Respondent placed her Nevada nursing license on inactive status. Effective July 21, 2023, the Board placed Certificate of Registration No. CS29711 on inactive status.

E. As of the effective date of this Order, Certificate of Registration No. CS29711 shall be **REVOKED**; however, implementation of said order of revocation shall be stayed pending Respondent's successful completion of a period of probation in Nevada ending March 31, 2026. To successfully complete her Nevada probation, Respondent must: 1) successfully complete her California probation; 2) place her Nevada nursing license on active status before engaging in the practice of advanced nursing in Nevada; 3) petition the Board to place Certificate of Registration No. CS29711 on

active status before prescribing any dangerous drugs or controlled substances in Nevada; and (4) comply with all Nevada laws relating to dangerous drugs and controlled substances.

F. Further, Respondent shall pay the sum of Five Hundred and 00/100 Dollars (\$500.00) to partially reimburse the Board for recoverable attorney's fees and costs incurred in investigating and prosecuting this matter.

8. Failure by Respondent to comply with the terms stated herein may result in issuance by the Executive Secretary of an order to show cause, pursuant to NAC 639.965, directing Respondent to appear before the Board at the next regularly scheduled meeting for a show cause hearing. If such a hearing results in a finding of a violation, the Board may unconditionally revoke Certificate of Registration No. CS29711 and/or impose additional discipline not inconsistent with the provisions of NRS Chapters 453 and 639. In the absence of such a finding of a violation, and assuming Respondent renews CS29711 when it comes due for renewal, Respondent's authority to prescribe dangerous drugs and controlled substances in Nevada shall be automatically restored without probationary conditions or restrictions effective April 1, 2026.

9. The Board's Senior General Counsel will present this Stipulation to the Board for approval pursuant to NRS 622.330 at the Board's regularly scheduled public meeting on December 6, 2023, in Las Vegas, Nevada. The Board Members and Staff may discuss and deliberate regarding this Stipulation even if Respondent fails to appear for the meeting.

10. The Board may accept this Stipulation, but it is not obligated to do so. If this Stipulation is approved by the Board, it shall be a public record pursuant to NRS 622.330 and shall be reported to the National Practitioner Data Bank pursuant to 42 U.S.C. § 1396r-2 and 45 CFR Part 60.

11. If the Board rejects any part or all this Stipulation, and unless the parties reach an alternative agreement on the record during the hearing, the parties agree that the Board may hear a full contested hearing on the merits of all alleged violations as stated in the Accusation. The terms and admissions herein may not be used, relied upon, or referred to by any party during any such hearing.

12. Upon approval of this Stipulation by the Board, Respondent shall pay the attorney's fees and costs agreed to herein by *check* or *money order* payable to **"Nevada State Board of Pharmacy."**

Payment shall be remitted in full to the Board's Reno office, located at 985 Damonte Ranch Parkway, Suite 206, Reno, Nevada 89521, by February 1, 2024.

13. Subject to the approval of this Stipulation by the Board, the parties agree to release each other from any or all additional claims arising from the facts set forth in the Accusation on file herein.

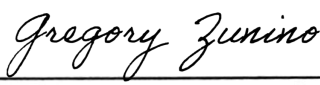
**AGREED:**

Signed this 21 day of November 2023.

  
\_\_\_\_\_  
JOANNA REINA REYES, APRN

Signed this 22 day of November 2023.

**NEVADA STATE BOARD OF PHARMACY**

By   
\_\_\_\_\_  
**GREGORY L. ZUNINO**  
Senior General Counsel  
Nevada Bar No. 4805

**DECISION AND ORDER**

The Nevada State Board of Pharmacy hereby adopts the foregoing Stipulation as its final decision in Case No. 22-447-CS-S and hereby orders that the terms of the foregoing Stipulation be made effective upon the date of entry set forth below.

**IT IS SO ORDERED.**

Entered this 6<sup>th</sup> day of December 2023.

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Helen Park, President  
Nevada State Board of Pharmacy